

THE
Young Book-Keeper's Assistant:

SHEWING HIM

In the most *plain* and *easy* Manner,

The *Italian* Way of Stating

DEBTOR and CREDITOR;

WITH

Proper and instructive Notes under every Entry in the *Waste-Book*, (where necessary) by which the Method of Journalizing is rendered more *easy* and *intelligible*; and also the like Notes in the *Journal* and *Ledger*, inserted by Way of Information, how to post the *Journal*, and correct Errors in the *Ledger*: Wherein there are a great Variety of Examples, not only in the *common* and *ordinary* Way of *buying* and *selling*, but in that of *trading beyond the Seas*, both for a *Merchant's Self* and in *Company*. All which is contained in two Setts of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting House.

TO WHICH IS ANNEXED

A SYNOPSIS or COMPENDIUM

OF THE

Whole Art of stating *Debtor* and *Creditor*,

In all the Circumstances of *Book-Keeping*, both in Proper,
Factorage and Company Accompts, Domestic and Foreign.

THE WHOLE

Designed for the Use of Schools in *Great-Britain* and *Ireland*, and in the *English* Plantations and Colonies abroad; for the Help and Assistance of Merchants in their several 'Compting-Houses; and for Young Gentlemen at their first Entrances on their Mercantile Apprenticeships.

The like for *Benefit* to the *Scholar* and *Ease* to the *Master*, not extant.

THE THIRTEENTH EDITION.

By THOMAS DILWORTH,

Author of the *New Guide* to the *English Tongue*,
Schoolmasters Assistant, &c. &c.

L O N D O N :

Printed and Sold by RICHARD and HENRY CAUSTON, (Successors to the late Mr. HENRY KENT) at the Printing Office, No. 21, in *Finsb Lane*, near the *Royal Exchange*. M,DCC,XCVIII.

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NEW AND COMPLETE DESCRIPTION

OF THE

TERRESTRIAL AND CELESTIAL

GLOBES,

With their several USES.

In EIGHT PARTS.

CONTAINING

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| <p>I. Definitions of the several Parts of the Celestial and Terrestrial GLOBES, both real and imaginary, with their several Uses.</p> <p>II. A short but comprehensive System of the Geography of the Terrestrial GLOBE.</p> <p>III. The Use of the Terrestrial GLOBE, exemplified or illustrated in Sixty-eight Problems, with very easy Directions for working them.</p> <p>IV. The Construction of the <i>Analemma</i>, with its Use on the Terrestrial GLOBE, in Seven Problems.</p> <p>V. A further Use of the Terrestrial GLOBE, exemplified in Forty-five Theorems, with their Explications.</p> | <p>VI. A Continuation of the Use of the Terrestrial GLOBE, exemplified in Fifty-six Paradoxes, with their Solutions; distinguished into Geographical, Philosophical, and Astronomical.</p> <p>VII. The Use of the Celestial GLOBE; exemplified in Twenty-six Problems, with very easy Directions to obtain their Solutions; to which is prefixed a short Account of the <i>Copernican</i> System, and a short Explanation of the latter Part of <i>PARKER's</i> Ephemeris.</p> <p>VIII. A Continuation of the Use of the Celestial GLOBE, exemplified in Twelve Nautical Problems, for finding the Latitude at Sea; with the like easy Solutions.</p> |
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To which is annexed,

An APPENDIX,

Concerning the Nature and Use of the ORRERY,
Or PLANETARIUM.

The Whole, interspersed with useful and instructive *Notes*, is designed and adapted for the Use of Schools, in *Great-Britain* and *Ireland*; and in the *British Colonies* and *Plantations* abroad.

The SECOND EDITION.

By THOMAS DILWORTH,

Author of the NEW GUIDE to the ENGLISH TONGUE,
SCHOOLMASTERS ASSISTANT, &c. &c.

L O N D O N :

Printed and Sold by RICHARD and HENRY CAUSTON, at the Printing-Office, N^o 21, in *Finch-Lane*, near the *Royal Exchange*.

TO THE WORTHY

MERCHANTS & TRADESMEN

OF THE

CITY OF LONDON.

GENTLEMEN,

AS the major Part of your Children, among other Branches of Literature, are educated in the Principles of *Book-keeping* (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concerned in Trade) permit me to put into your Hands the following Treatise; which, as it is calculated in the most plain, and therefore easy Manner, I flatter myself will not be unacceptable. Your Approbation of the same will very much encourage,

GENTLEMEN,

Your most humble,

And obedient Servant,

Thomas Dilworth.

THE P R E F A C E.

AMONG the several Writers on the Subject of Book-keeping, one would imagine that it was quite exhausted, and no more Room left for any thing else to be said: but as I write not so much for the Advancement of the Art itself (that being brought to a Degree of Perfection not easily to be amended) as for the Ease of the Teacher, and to save him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatise will be the better accepted.

There is but one that I have seen, *viz.* Mr. *Webster*, who has gone before me in the Method I have chosen, and to him I must own myself indebted for the Plan: but as that Performance is by much too short; for that, and some other Reasons, it gave Occasion for the Appearance of the following Sheets.

I have, in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Cases, at least the major Part of them, together with many others that are more curious, yet not less useful; and have given such full Explanations on each Entry in the Waste-Book, and in some Places in the Journal and Ledger, that the Teacher has abundantly less Trouble than formerly, in attending his Pupils; many Words saved; and, I think, but with Submission to better Judges, the Whole made so clear and intelligible that any Tutor may venture to teach by this Book with all the Pleasure that he can desire.

The Method of Balancing the old Ledger, and drawing an Inventory from the same, in order to begin new Books, is not here taught by Precept, but by Example: And to make this appear the plainer to the Pupil, he is shewed how this must be done by doing it: the whole Trade for two Months being closed, and properly balanced, and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is also actually taught how to balance an Accompt full written, and to remove the same to another Folium, as in the Cash-Book, and likewise to correct an Error committed in the Ledger, by placing any Sum of Money, or Parcel of Goods, to a contrary Accompt; I say the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do those Things himself; Errors being made on Purpose to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by erasing or obliterating it, is no way justifiable, yet a wrong Figure may be, by a light Hand, and a good Pen-knife, so neatly altered, as that a good Eye can scarcely discern it.

The several Journal Entries, relating to the receiving and paying of Money, though omitted by some Book-keepers are yet used by others, and therefore I have placed them in the Journal as well as in the Cash-Book, judging it most convenient so to do for the Learner's sake, that he may understand them the better.

Its Bulk I think cannot reasonably be objected against, since a Repetition of Examples rather serve to give the Learner a good Idea of them, and establish them in his Memory, than hinder his Progress; while single ones are as soon forgot as learnt; and a continual Succession of new Passages is so far from helping the Learner, that they only serve to thrust out one another. Yet if any Teacher should think the whole too large, as it stands divided into two Parts, he may use which he pleases, but for my own Part I shall use both.

If any Merchant should object against it, as not falling in with his particular Method; I would observe that the present Manner of treating the Subject was

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chose before any other, as being the easiest and plainest for the Pupil. Shorter Ways, by experienced Book-keepers, may be used at Pleasure; but to a Person who is to begin with the first Rudiments, and in whom the Foundation must be laid, before the Superstructure can be raised, every difficult Passage ought to be cleared up, and the whole suited to his Understanding.

It is very certain that the Method of Book-keeping, by double Entry, may be applied to every other particular Sort of Business, such as the Tradesman, Farmer, Army, Ship, &c. as well as the Merchant; yet, because each Trade has always something peculiar to itself, it was thought more adviseable to follow that of the Merchant, rather than any other, as being the most general; a good Understanding of which, will enable any Tradesman of what Denomination soever, to keep his Books, both according to double Entry and his particular Calling.

The Letter J, being put at the Beginning of every Entry in the Waste-Book, signifies that *that* Entry is Journalized.—The several Figures at the Beginning of each Journal Entry, signify their being posted; the upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns, in the Ledger, next after the Day of the Month, both in the Dr. and Cr. Sides, shew the particular Pages in the Journal where those Entries were taken from.—And in the same Columns, the Letter R signifies Rest or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Mony, shews the Page where that particular Entry stands on the Cr. Side, and the like Column on the Cr. Side, shews the Page where each particular Entry stands on the Dr. Side.

That a Treatise of this Kind is preferable to written Copies, is, I think, so clear, that it is beyond Dispute, inasmuch as written Copies not only rob the Master of a great deal of his Time, but are so liable to be defaced, that it is very hard for him to supply his Scholars with a sufficient Number of them, especially in some of our Academies, where the Teaching runs pretty much this Way.

There is a small Difference between the two Ledgers, with regard to the balancing them: The first being only for two Months, every Accompt is kept open till the final closing; whereas in the second, every Accompt is balanced as soon as it is made even, and Lines of Separation are drawn to make it appear so at first Sight; after which it begins again afresh, and so on.

To speak fully of all the Books that are used in an Accompting-House in such a System as this, would be altogether useless, and therefore needless; yet, that the Learner may have such an Idea of them as is necessary here, I will give him a Definition of them all, which I presume will be a sufficient Introduction. And,

1. The Waste-Book, is that wherein is wrote whatever occurs in the Business of Merchandizing, whether buying, selling, exchanging, bargaining, shipping, &c. setting down first the Day of the Month, and the Year, and beneath that, expressing all the Business done on that Day, together with the Mark, Weight, Measure, &c. of each Commodity bought, sold, received, delivered, or bargained for that Day; as also the Contract in buying and selling, be it for ready Mony, Time, or Barter; drawing a Line between each particular Parcel for Distinction Sake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a compleat Record of every Transaction of his Affairs, with all the Circumstances, in a plain Narration of Matter of Fact; every Transaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for that Purpose.

2. The Journal is, in Effect, the same with the Waste-Book, it being a compleat Transcript thereof, in the same Order of Time, but in a different Style, with a Line between each particular Parcel. And whereas the Waste-Book

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expresses every Transaction in a simple Narration of what is done, and according to the Capacity of those who understand nothing at all of Book-keeping or Accompts, the Journal distinguishes the Debtors and Creditors as a Preparation for the Ledger; So that no one can post out of the Waste-Book into the Journal but he who understands well the Method of Book-keeping.

Note. To an experienced Book-keeper, a Journal without a Waste-Book, or a Waste-Book without a Journal is sufficient.

3. The Ledger is a large Volume, containing all the Transactions of a Man's Affairs, in such Order, as that those belonging to every different Subject lie together in one Place; making so many distinct or several Accompts. In this Book all the Accompts dispersed in the Journal are drawn out and stated in Debtor and Creditor. To form each Account two Pages are required, opposite to each other; that on the left Hand serving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleases, he may be satisfied how his Estate is in general; or how any particular Account of Men, Money, or Wares stand: And for the more readily turning to any particular Account, the Ledger has always an Alphabet prefixed to it.

Note 1, The Title of every Account ought to be entered in this Book, in a Text-Hand, on the Dr. Side; and on the Cr. Side, in the same Text-Hand, Per Contra Cr.

2. Turn to the Alphabet, and under such Letter as the Title begins with, write down the same Title, with the Number of the Page or Folium, where that Accompt is entered.

4. The Debt-Book, in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandizes, or otherwise, to the End, that by comparing Receipts and Payments, Provision may be made in Time for a Fund for Payment; by receiving Bills, &c. due, or taking other Precautions.

Note, Accounts in this Book, like the Ledger, must be on two opposite Pages; the Monies to be received to be placed on the Left-Hand, and those to be paid, on the Right-Hand.

5. The Cash-Book, in which is entered all the Sums received and paid daily : It is called the Cash-Book, because it contains, in Debtor and Creditor, all the Cash that comes in, and goes out of the Merchant's Stock ; and usually, once in a Month, is transferred into the Ledger.

Note, By this Book, a Merchant may know, at any Time, what ready Money he has by him, without the Trouble of telling it over.

6. The Invoice-Book, which contains an Account of all the Goods which a Merchant ships off, either for his own Account, or for others in Commission, according to the Bills of Lading, with the whole Charges, till on board.

Note 1, The Use of this Book is to save the Journal from Erasures, inevitable in taking Accompts or Invoices of the several Goods received, sent, or sold; where it is necessary to be very particular, and to render those Invoices easier to be found, than they can be in the Waste-Book.

2. The Form of an Invoice of 100 qrs. of Wheat, as mentioned April 1, in the second Waste-Book, will run thus, *viz.*

March 8, 1798.

Invoice of 100 qrs. of Wheat in Sacks, ship'd on board the good Ship *Swan*, *William Lyon*,
Master, and consign'd to *Jacob Van-Hoove* of *Amsterdam*, for the Account of *John Simmons*,
of *London*, Merchant; mark'd and number'd as per Margin. l. s. d.

	100 qrs. of Wheat, at 12s. per qr.	—	—	—	60	0	0
	200 Sacks — at 1s. each	—	—	—	10	0	0
JVH	Meeterage — — — — —	—	—	—	2	0	0
JS	Porterage — at 1s. 6d. per qr.	—	—	—	7	10	0
N ^o 1 to 200	Cartage — — — — —	—	—	—	5	18	4
	Lighterage — — — — —	—	—	—	3	0	0
	Freight — at 2s. per qr.	—	—	—	10	0	0
					98	8	4
	Commission on 98l. 8s. 4d. at 1 per Cent.	—	—	—	0	19	8
					99	8	0

7. The Factorage-Book, which contains an Account of what a Merchant receives to sell in Commission for others, with all Charges, and of the Disposal thereof.

Note 1. This is only a Copy of the Employer's Account of Goods, in the Ledger, in the Language of the Waste-Book, but must be number'd into Foliums like the Ledger.

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2. The Form of a Factorage Account of the Receipt and Disposal of Paper, Holland and Long Lawn, as mentioned June 2, 5, 8 and 12, will run thus, viz.

June 2, 1798.

Factory of 1000 Reams of fine Paper, 120 Pieces
of Holland, and 100 Pieces of Long Lawn;
received from on board the *Dolphin*, *Jacob*
Swaert, Master, for Account of *Abraham*
Van-Schooten. Dr.

			Dr.			Per Contra			Cr.		
Van-Schooten,			l.	s.	d.	1798			l.	s.	d.
To Freight	—	—	22	6	8	June 5	By Sale of 1000 Rms. of				
Custom on 1000 Rms. at 2s. 2d.			108	6	8		Paper, at 6s. per Rm.		300	0	0
120 Ps. Holland, ea. 20 Ells, at 4d.			40	0	0	8	By Sale of 120 Pieces of				
100 Pieces Long Lawn, at 2s. —			10	0	0		Holland, at 3l. per		360	0	0
Lighterage	—	—	3	0	0		Piece	—			
Waterage	—	—	4	12	6	12	By Sale of 100 Pieces of				
Cartage	—	—	3	17	4		Long Lawn, at 2l. 10s.		250	0	0
Porterage	—	—	3	14	4		per Piece	—			
Warehouse-Room	—	—	1	0	0						
			196	17	6				910	0	0
Commission on 910l. at 4 per Ct.			36	8	0						
Neat Proceed	—	—	676	14	6						
			910	0	0						

8. The Acquittance or Receipt-Book, in which, every one, to whom Money is paid, must give his Receipt for the same, expressing for whose Use, or upon what Account the same is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, shipped, or sold, whether for Proper, Factorage, or Company Account.

10. The Book of House-Expenses, wherein is inserted whatever is daily expended in House-keeping, together with some other Articles not occurring in Trade, as may be seen in the Book of House-Expenses following.

Note, This Book is necessary for Merchants, Factors, and Tradesmen of all Kinds, to know their yearly Expenses.

11. The Letter-Book, which contains the Copies of all such Letters as a Merchant sends, either Inland or Over-sea, especially such as relate to Trade.

Note 1, When an Answer is received, it will be convenient to express, at the End of the foregoing Letter, the Date of that which came for an Answer.

2. When Letters are received they should be carefully folded up, and indorfed with the Person's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what Conveyance it came.

3. When an Answer is return'd to any Letter received, note upon the Letter the Time of answering it.

12. The Remembrancer or Note-Book, which, for the Help of the Memory, contains such Business as the Merchant is to go about.

Note. This is a small Pocket-Book used by such Merchants or Tradesmen as have a Multitude of Business to go through, and when such Business is performed as is therein mentioned, it may be known by some private Mark thereon, or by Obliteration.

Among the forementioned Books, the Waste-Book, Journal and Ledger are held to be essentially necessary; the rest are auxilliary, of which the Cash-Book, Book of House-Expenses, and of Charges of Merchandizes, serve to ease the Ledger; the rest are kept some by one Merchant or Trader, some by another, according to the Nature and Circumstances of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly those of *Venice*, *Genoa* and *Florence*, who first introduced the Method of keeping Books double or in two Parts: hence among us it is called the *Italian Method*.

And now having finished the Definitions and Detail of the Books used in the Accompting-House, I shall beg Leave to make an Observation of another Kind.

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Some (few) Instructors of Youth, propose to teach Book-keeping in six Weeks, some in a Month, and some in Twenty-four Hours, and all of them, in their own proposed Times, engage to make their Pupils compleat Masters of the Art: But whatever their Pretensions may be, this Treatise (though inferior to none of them) has none such; nor can it be done in so short a Time, the Reason being very obvious. For,

First, Whosoever learns Book-keeping, is to suppose himself not at School, but in the 'Compting House, where Examples in Arithmetic are proposed out of the ordinary School-Way. Now if every such Example be wrought (as it ought to be) and not taken upon Trust, this will oblige the Pupil to run over his Arithmetical Rules in his Mind, and there fasten them securely. This is a Work of Time.

Secondly, The Method of stating Debtor and Creditor consists wholly of Words; and has no Connection at all with the Arithmetical Part, being quite different from it, and consequently is a Work where sound Reason and Judgement are called in to assist: And here it is necessary for the Pupil so to understand this Part, as, upon Sight of the Waste-Book, to be able to journalize and post any Passage therein, which is also a Work of Time.

Thirdly, If to the two former be added the Time that must necessarily be taken up in writing out a fair Waste Book, Journal and Ledger, I think it will very evidently appear, to any considerate Person, that all this can't be done in six Weeks, much less in Twenty-four Hours. Such hasty Performances in Book-keeping, or in any other Branch of Literature, being more likely to produce a crazy and tottering Building, subject to fall at every Blast, if not wholly undermine it, rather than make it firm and lasting. And

In order to render the following Treatise still more useful, as well to Merchants themselves, in their 'Compting-Houses, as to Pupils during the Time of their Instruction in this necessary Science, I have placed at the End, a Synopsis or Compendium of the whole Art of Book-keeping; in which is comprized particular Rules for stating Dr. and Cr. in all the Cases that can possibly happen in the whole Course of a Merchant's Dealing, whether by himself, or in Company, Foreign or Domestic: Nothing of this Kind, in so full a Manner being any where extant that I know of.—Less than all this, in Justice to the Subject, I could not say; and more I think there is no Occasion for in this Place, since the many useful and instructive Notes, which are interspersed in almost every Page, sufficiently speak for themselves, and declare the Utility of the whole Work.

Upon the Whole; as I was not willing to thrust it into the World, without subjecting it to a very impartial Examination, I applied to my good and worthy Friend Mr. William Mountain, F. R. S. Teacher of the Mathematicks, at *Sbad-Thames*, who being a very able Judge of the Subject, and whom I esteem *Instur omnium*, or in other Words, *Nulli secundus*, very readily granted my Request, and honoured me with his kind Remarks, for which I beg Leave here to return him my hearty Thanks.

One Word more: As my *Schoolmasters Assistant* is made use of in many Schools, and increases in its Sale; so I am not out of Hopes that this also will meet with the like Approbation; it being composed for the same Reasons which that was, *viz.* for the Ease of the Teacher, and the Benefit of the Learner. Also,

As some Errors crept in through Inadvertency, and escaped Correction in the former Editions; I have been at the Pains to go over the Whole again, in the minutest and most circumstantial Manner. However, if the kind Reader should meet with any Error in the following Work, as it is not impossible but he may, notwithstanding the greatest Care to the Contrary, he is desired to correct it with his Pen, and then all will be right.

(1)

THE WASTE BOOK.

LONDON, JANUARY 1, 1798.

An INVENTORY of my whole Estate, consisting of Mony, Goods and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, viz.

l. s. d.

		l.	s.	d.
J.	<i>Imprimis</i> , I have in ready Mony	8000	0	0
J. I. C.	<i>Item</i> , 19 Hhds. of Tobacco, qt. 63 C. } 1qr. 14lb. at 4l. 14s. per C. }	297	17	3
J.	48 Bags of Pepper, qt. 1026lb. } at 16d. per lb. }	68	8	0
J. I. L.	16 Pipes of Canary, at 25l. per Pipe }	400	0	0
J. S. C.	30 Bags of Hops, qt. 109 C. 1qr. } 12lb. at 2l. per C. }	218	14	3½
J. B. A.	10 Hhds. of French Wine, at 27l. per Hhd. }	270	0	0
J.	20 Pieces of Holland, qt. 384 Ells, } at 3s. per Ell }	57	12	0
J.	10 Pieces of Broad Cloth, qt. } 180 Yds. at 10s. per Yd. . . }	90	0	0
J.	7 Pieces of Shalloon, qt. 100 } Yds. at 2s. 4d. per Yd. . . }	11	13	4
J.	5 Pieces of Drugget, qt. 60 Yds. } at 3s. 6d. per Yd. }	10	10	0
J.	<i>Thomas Preston</i> , Esq; owes me } on Demand }	100	0	0
J.	<i>Sir Robert Johnson</i> owes me	476	0	0
J.	<i>John Herbert</i> owes me	250	0	0
J.	<i>Capt. John Smith</i> owes me (to } pay the 18th Instant) }	580	0	0

10830 14 10½

I am indebted as follows,

		l.	s.	d.
J.	To <i>Capt. William Andrews</i> on } Demand }	270	0	0
J.	To <i>Sir Humphrey Parsons</i> , (to } pay the 8th Instant) }	100	0	0
J.	To <i>William Baker</i> , Esq; (to pay } the 17th Instant) }	150	0	0
J.	To <i>Mr. William Warner</i>	15	13	0

535 13 —

Note 1. The first Thing that a Merchant begins Trade with is his *Stock*: And the first Thing that he opens his Books with is the *Inventory* of that *Stock*, together with his ready *Mony* and *Debts* owing to and by him.

London, January 1, 1798.

2. This *Inventory* being first placed in the *Wasse Book*, as above, you must next open the *Journal* with the same, and there first make *Sundry Accounts Drs. to Stock* for the whole Sum (except what you owe) because each Particular, there mentioned, is a Part of Stock, and then mention the Particulars as they are in the *Journal*.
3. Then for the several Sums, which you owe, make *Stock Dr. to Sundry Accounts* for the whole Sum; and then name each Man and the respective Sum due to him. This is *Journalizing*.

2

7. Sold 8 Pieces of Holland, qt. 132 Ells, at 3s. 4d. per Ell, for ready Money

22

Note 1, As the *Holland* is disposed of, and the Money received for it at the same Time; it is not necessary to know to whom it was sold, but make the *Money received, i. e. Cash Dr. to the Holland* for the Value, and let the *Holland* be made Cr. by *Cash*, for the Quantity sold and the said Value.

2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*, but whatever is made Cr. both in this Place and hereafter, belongs to the *Ledger* only, because there the Entry is double.

3

- 7.B.A. Sold *Brandon George* 2 Hhds. of *French Wine*, at 28l. 10s. per Hhd. to pay in one Month

57

Note, As the *Wine* is sold, but not paid for, it is natural, in this Case, to make *Brandon George Dr. for the same* and let *French Wine* be made Cr. by *Brandon George* for the Quantity sold and the Value thereof.

4

- 7.T.P. Bought of *Thomas Preston, Esq;* 5 Hhds. of *Oporto Wine*, at 7l. per Hhd.

35

Note 1, As the *Wine* is bought, but not paid for, you necessarily become Dr. to *Thomas Preston* for the same: But as you are not to erect an *Accompt* of yourself, and because the *Wine* is now become a Part of your *Stock*; so you must make *Oporto Wine Dr. to Thomas Preston* for the Quantity bought and its Value, and *Thomas Preston Cr. by Oporto Wine* for the said Value.

2. As *Thomas Preston* stands indebted already to you in the Sum of 100l. it looks like a Contradiction to write yourself his Debtor, when the Goods you receive are not equal in Value to the Sum first due: But (in the Language of the Book-keeper) this is not to be regarded, since the *Wine*, which you receive of him is only in Part of Payment, and therefore lessens the Debt by so much as it is worth.

5

7. Sold *Samuel Fairman* 1 Hhd. of *French Wine*, for....

28

Note, Here 'tis plain that as you have sold the *French Wine* to *Samuel Fairman*, he must be your Dr. Hence if you make *Samuel Fairman Dr. to French Wine* for the Worth of it; and *French Wine Cr. by Samuel Fairman* for the Quantity, as well as the Value, it will be right.

London, January 6, 1798.

J.T.P. Sold *Elias Skinner* 3 Hhds. of *Oporto Wine*, at 9*l.* per Hhd. to pay the 12th Instant

Note, This Entry is of the same Nature with the former, and therefore you must make *Elias Skinner* Dr. to *Oporto Wine*, for the Value; and *Oporto Wine* Cr. by *Elias Skinner* for both Quantity and Value.

l. s. d.

27

J. Received of *Sir Robert Johnson* in Part

100

Note, By the Inventory, it appears that *Sir Robert Johnson* owed you 476*l.* but as no Erasements are to be made in Mercantile Books; so you have no other Way of reducing the Debt, but that of making *Cash* Dr. to *Sir Robert Johnson* for the Sum received, and *Sir Robert Johnson* Cr. by *Cash* for the same Sum.

2. In all Receipts of Money you must be careful to mention whether they be in Full or in Part.

8

J. Paid *Sir Humphrey Parsons* in Full

100

Note 1, It appears in the Inventory that you stood indebted to *Sir Humphrey Parsons* in the Sum of 100*l.* and consequently in your *Ledger* he is made Cr. by the said Sum: Therefore to prevent any Erasement or crossing out, you have no other Way of discharging the Debt in your Books, but by making *Sir Humphrey Parsons* Dr. to *Cash* for the Money paid him; and *Cash* Cr. by *Sir Humphrey Parsons* for the same Sum.

2. In all Payments of Money you must be careful to mention whether they be in Full or in Part.

9

J. E. I. Bought of *Elias Ingram*, 7 Hhds. of *Lisbon Wine*, at 7*l.* per Hhd.

49

J. Sold d^o *Ingram*, 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2*d.* $\frac{1}{2}$ per Yard, amounting to the same Sum

49

Note, This way of disposing of Goods for Goods is properly called *Barter*; and when the Exchange happens to be single, that is, one particular Sort of Goods for another as above, and both amounting to the same Value, you need only make the Goods received Dr. to the Goods delivered, i. e. *Lisbon Wine* Dr. to *Broad Cloth* for the Quantity of Wine received, and its Value; and *Broad Cloth* Cr. by *Lisbon Wine* for the Quantity of Cloth delivered, and its Value.

10

J. S. C. Sold *William Lowfield*, Esq. 10 Bags of Hops, qt. 31 C. 2*grs.* at 2*l.* 2*s.* per C. on Demand

66

3

Note, As *William Lowfield* is the buying Man, he must be made Dr. to *Hops* for the Value of the Purchase; and as *Hops* are the Commodity by him purchased, they must be made Cr. by *William Lowfield*, for their Quantity and Value.

11

J. E. I. Sold *Sir Humphrey Parsons* 2 Hhds. of *Lisbon Wine*, at 8*l.* per Hhd.

16

Note, Notwithstanding that you stand indebted in your *Ledger*, to *Sir Humphrey Parsons*, in the Sum of 100*l.* you must make him Dr. to *Lisbon Wine* for its Value, and *Lisbon Wine* Cr. by

London, January 11, 1798.

Sir *Humbrey Parsons* for the said Quantity and Value, as if you had owed him nothing; and therefore as you stood indebted before in a larger Sum, this only helps to discharge the Debt.

12

J. Received of *Elias Skinner* in Full

Note, As *Elias Skinner* stands indebted to you in the Sum of 27*l.* so now he must be discharged of that Debt; to do which you must make *Cash* Dr. to *Elias Skinner* for the Sum received, and *Elias Skinner* Cr. by *Cash* for the same Sum.

13

J.F.I. Sold 3 Hhds. of *Lisbon* Wine, at 8*l.* 10*s.* per Hhd. for present Mony

Note, This is of the same Nature with that of the 2d Instant, and therefore you are to make *Cash* Dr. to *Lisbon* Wine for the Value, and *Lisbon* Wine Cr. by *Cash* for the Quantity and its Value.

14

J.I.H. Bought of *John Harrison*, Esq. 20 Hhds. of Tobacco, qt. 74*C.* 2*qrs.* at 4*l.* per C. for present Mony

Note 1. The Tobacco being bought and the Mony paid down, in this Case, you must make the Tobacco Dr. to *Cash* for the Quantity bought, and its Value, and *Cash* Cr. by Tobacco for the said Value.

2. It is to be observed that you had some Tobacco before, which was a Part of your Stock, and yet remains unfold; and therefore when the same Sort of Goods happens to be bought of several Persons, and at different Prices, it is convenient to have some distinguishing Mark to know them by, that when you come to balance the Account of such Goods, you may the more easily inform yourself of the Prime Cost of what may be left unfold.

15

J.I.H. Sold *Thomas Johnson*, 10 Hhds. of the } *l.* *s.* *d.*
fore said Tobacco, qt. 37*C.* 1*qr.* 15*lb.* } 171 19 3 $\frac{1}{2}$
at 4*l.* 12*s.* per C. }

J.B.A. And 3 Hhds. of *French* Wine, at 28*l.* 5*s.* }
per Hhd. } 84 15 0

Note, This is much the same as if it had been but one Parcel, for either Way you must make *Thomas Johnson* Dr. but here he must be made Dr. to *Sundry Accounts* for the Value of the Whole; and each Parcel must be made Cr. by *Disse Johnson* for its respective Quantity and Value.

16

J. Received of Sir *Robert Johnson* in Part

Note, This Passage is exactly the same with that of the 7th Instant, and therefore needs no other Explication.

17

J. Paid *William Baker*, Esq; in Full

Note, This also is the same with that of the 8th Instant.

l. s. d.

27 — —

25 10 —

298 — —

256 14 3 $\frac{1}{2}$

100 — —

150 — —

London, January 18, 1798.

		l.	s.	d.
J.	Received of Capt. <i>John Smith</i> in Full	580	—	—
	<i>Note</i> , Here <i>Cash</i> must be made Dr. to Capt. <i>Smith</i> for the Sum received; and Capt. <i>Smith</i> Cr. by <i>Cash</i> for the same Sum.			
	19			
J.	Bought of <i>John Herbert</i> , 20 Pieces of Stuffs, qt. 240 Yards, at 20d. per Yard	20	—	—
	<i>Note</i> , As <i>John Herbert</i> is the selling Man, you must make Stuffs, Dr. to him for their Quantity and Value, and <i>John Herbert</i> , Cr. by Stuffs for the said Value.			
	20			
J. I. H.	Sold <i>John Hammond</i> , Esq; 10 Hhds. of Tobacco, qt. 37C. oqr. 13lb. at 4l. 10s. per C. he to pay as follows, viz.			
	On February the 9th next	67	0	5
	In three Months	100	0	0
	<i>Note 1</i> , This <i>Cash</i> differs nothing from Goods sold upon Time, Jan. 3, in the stating of Dr. and Cr. for whether the Payment be one or many (if no Money be paid down) <i>John Hammond</i> must be made Dr. to Tobacco for the Value of the Quantity sold him; and Tobacco must be made Cr. by <i>John Hammond</i> for the Quantity sold and its Value; only in the Journal you must mention the several Times of Payment.	167	—	5
	2. By the Rule of Three the Money is a Farthing more, which is purposely omitted.			
	21			
J.	Sold Capt. <i>William Andrews</i> , 20 Pieces of Stuffs, qt. 240 Yards, at 2s. per Yard	24	—	—
	<i>Note</i> , As Capt. <i>Andrews</i> is the buying Man, he necessarily becomes Dr. to Stuffs for the Value: and as Stuffs are the Things sold, they as necessarily become Cr. by <i>William Andrews</i> for both Quantity and Value.			
	22			
J. I. C.	Sold <i>Robert Moore</i> the following Goods, viz.			
	19 Hhds. of Tobacco, qt. 63C. 1qr. } 7. s. d.			
	14lb. at 4l. 15s. per C. } 301 0 7½			
J.	48 Bags of Pepper, qt. 1026lb. at 17d. } 72 13 6			
	per lb. } 72 13 6			
J. S. C.	20 Bags of Hops, qt. 77C. 3qrs. 12lb. } 159 12 1½			
	at 2l. 1s. per C. } 159 12 1½			
J. R. M.	Bought of d ^o <i>Moore</i> 20 Pipes of Canary, at 25l. per Pipe	533	6	3
	<i>Note</i> , This Sort of Barter, being partly simple, and partly compounded, i. e. several sorts of Goods given for one Sort, and their Total Values being different, you must not (as at Jan. 9) make the Goods received Dr. to the Goods delivered; but you must,	500	—	—
	1. Make <i>Robert Moore</i> Dr. to Sundry Accounts for the whole Value of the Goods delivered to him: and each sort of Goods must be made Cr. by <i>Robert Moore</i> for the Quantity delivered to him, and its respective Value. And			
	2. Make <i>Canary</i> Dr. to <i>Robert Moore</i> for the Quantity you received of him, and its Value; and <i>Robert Moore</i> Cr. by <i>Canary</i> for the said Value.			

London, January 23, 1798.

J.R.M. Sold John Osborne, 20 Pipes of Canary, at 28l. per Pipe
Received in Part 290
The rest upon Demand, viz. ... 270

Note, This Case will admit of two ways of Journalizing it, viz.

1. Make John Osborne Dr. to Canary for the whole Value, and
Canary Cr. by John Osborne for both Quantity and Value; then
make Cash Dr. to John Osborne for the present Payment, and
John Osborne Cr. by Cash for the same Sum.

Or,

2. Make Sundry Accounts Drs. to Canary, viz. Cash for the
Money received, and John Osborne for what remains due;
then make Canary Cr. by Sundry Accounts for both Quantity
and Value: This latter being more Clark-like than the
former, I have accordingly made Choice of it.

24

J.I.L. Sold Richard Remnant 16 Pipes of Canary, at 27l. per
Pipe, to pay in three Months.....

Note, Here Richard Remnant must be made Dr. to Canary for
its Value; and Canary Cr. by Richard Remnant for both Quan-
tity and Value.

25

J. This Day Richard Remnant offered to pay
me for the 16 Pipes of Canary sold to
him Yesterday, if I would allow him
5 per Cent. Rebate for his early Pay-
ment, which I accordingly accepted
of, and received in ready Money.....

l. s. d.
436 13 4

J. Allowed Rebate on 432l. for 3 Months
at 5 per Cent.

5 6 8

Note 1, Though Richard Remnant did not pay the Full Debt, yet
he must have the same Discharge as if he had; therefore Sundry
Accounts must be made Drs. to Richard Remnant, viz. Cash
for the early Payment, and Profit and Loss for the Rebate;
and Richard Remnant Cr. by both.

2. If the Rebate had been agreed upon, and the Money paid to
you by the buying Man, before he was made Dr. in your
Books for the same, then there would be no need of any more
than one Journal Entry; for in that Case you must value the
Goods at no more than just what the buying Man paid for
them upon Rebate, and enter them as is shewn in the Example
of Jan. 2.

26

J. Sold William Lowfield, Esq; 7 Pieces of Shalloon, qt. 100
Yards, at 2s. 6d. per Yard.....

Note, Here you must make William Lowfield Dr. to Shalloon for
its Value, and Shalloon Cr. by William Lowfield for both Quan-
tity and Value.

l. s. d.

560 — —

432 — —

432 — —

42 10 —

London, January 27, 1798.

J. Bought of *Martin Unwin*, 1000 Reams of Paper, at 10s. per Ream

500

J. For which I am to pay as follows, viz. 100l. at 1 Month, 100l. at 2 Months, and 300l. at 3 Months, after the Date hereof.

Note, This Case is just the reverse of that of *John Hammond*, Jan. 21, and differs nothing from Goods bought upon Time, in the stating of Dr. and Cr. as in the Case of *Thomas Preston*, Esq; Jan. 5, for whether the Payment be one or many (if no Money be paid down) you, i. e. Paper, for you, must be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* must be made Cr. by Paper for the said Value; only in the Journal you must mention the several Times of Payment.

28

J. This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yesterday, if he would allow me 5 per Cent. Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money

l. s. d.
495 1 1½

J. Allowed me Rebate on 500l. at 5 per Cent.

4 18 10½

500

Note 1, This Case is just the reverse of that in Jan. 25: And you must observe that although you did not pay the full Debt, yet you must have the same Discharge as if you had; therefore *Martin Unwin* must be made Dr. to *Sundry Accounts*, viz. to Cash for your early Payment, and to Profit and Loss for the Rebate he allowed you; and each of them Cr. by *Martin Unwin* for their respective Sums.

2. If the Rebate had been agreed on, and the Money paid to the selling Man, before the Goods had been entered in your Books, then there would have been no need of any more than one Journal Entry: for in that Case you must value the Goods at no more than just what you paid for them upon Rebate, and enter them as is shewn in the Example of Jan. 14.

29

J. Bought of *Robert Uxley*, 100 Pieces of *Norwich Crape*, qt. 1600 Yards, at 3s. 6d. per Yard

280

J. Sold d^o *Uxley*, 500 Reams of Paper, at 10s. 6d. per Ream

262 10

Note, Though this is but a single Case in Barter, i. e. only one Sort of Goods given for another, yet, because they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you sold, you must of course be indebted to *Uxley*; therefore (as at Jan. 22, in the Case of *Robert Moore*) you must

1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Cr. by *Norwich Crape* for the said Value.

2. Make *R. Uxley* Dr. to *Paper* for its Value, and *Paper* Cr. by *R. Uxley* for the Quantity sold him, and the Value thereof.

London, January 30, 1798:

l. n. d.

- J. Sold *William Warner* 40 Pieces of *Norwich Crape*,
 qt. 640 Yards, at 4s. per Yard
 J. For which I have received present Mony... £28 0 0
 J. And by Assignment on *William Lowfield*, Esq; 50 0 0
 J. The rest stand out 3 Months, viz. 50 0 0

128

Note 1. The *Norwich Crape* was sold to *William Warner* alone; but because *William Lowfield* was indebted to *William Warner* in the Sum of 50l. and that Sum is now assigned or made over to you, *William Lowfield* therefore becomes Dr. to *Norwich Crape*, i. e. to you, as well as *William Warner*; and in order to journalize this Case truly, you must make *Sundry Accompts Drs. to Norwich Crape* for the whole Value, viz.

Cash for the Mony received;

William Lowfield, Esq; for the Assignment on him; and

William Warner for the remaining Sum due from him. Then make *Norwich Crape Cr. by Sundry Accompts* for the Quantity sold, and the Value thereof; and it will be right.

2. With regard to the Assignment on *William Lowfield*, Esq. which is a *Bill receivable*; some would erect an *Accompt of Bills receivable*, on account of such *Bills* as they may have occasion to receive, and it is not wrong so to do, when Circumstances direct that Way. However I have not done it, principally because the several *Bills receivable*, are for the most part from Persons, with whom the Merchant is supposed to correspond, for which Reason the *Accompt of Bills receivable* is useless.

31

- J. Paid sundry Charges this Month, as per Book of House Expenses

37 13 3

Note. As a careful Merchant would be frugal in all his Expenses; so it is not amiss to keep a Book of his *Household Expenses* in particular, and once in the Month (or oftener if he thinks it proper) to transfer the same into the *Ledger*, by opening an *Account of House Expenses*, and making it Dr. to *Cash* for the Expenses of that Month; and *Cash Cr. by House Expenses* for the same Sum, balancing the same at last by *Profit and Loss*.

February 1

- J. E. I. Sold *Elias Skinner*, Esq; as follows, l. s. d.
 J. T. P. 2 Hhds. of *Lisbon* Wine, at 8l. per Hhd. 16 0 0
 J. B. A. 2 Hhds. of *Oporto* Wine, at 9l. per Hhd. 18 0 0
 4 Hhds. of *French* Wine, at 30l. per Hhd. 120 0 0

154

- For which I have received as follows, viz. l. s. d.
 Present Mony 90 0 0
 By Assignment on *Martin Unwin* 20 0 0
 The rest stand out till the 18th Instant 44 0 0

Note. This Case is a little complex, and cannot be stated like the last, because here are several Sorts of Goods sold, whereas in the last there was but one Sort sold; therefore that Dr. and Cr. may be truly stated, you must

1. Make *Elias Skinner* Dr. to *Sundry Accompts*, viz. to *Lisbon*, *Oporto*, and *French* Wine, for the Value of the Whole; and let each Sort of Goods be made Cr. by *Elias Skinner* for the Quantity sold; and its respective Value.

London, February 1, 1798.

l. s. d.

2. As you have received some Money, and also an Assignment in Part of Payment, you must discharge so much of the Account as these come to; to do which, you must make *Sundry Accounts* Drs. to *Elias Skinner*, viz. *Cash* for the Money which you have received, and *Martin Unwin* for *E. Skinner's* Assignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accounts*, for the Value of them both. Thus will *E. Skinner* stand discharged by so much as the Cash and Assignment come to.

2

J. Bought of *Isaac Reynolds*, as follows, viz.

40 Pieces of Duroy, qt. 600 Yards, at	l.	s.	d.
6s. per Yard	180	0	0
100 Pieces of Sagathee, qt. 1200 Yards,			
at 2s. 6d. per Yard	150	0	0

330

For which I have paid as follows,

Present Money	l.	s.	d.
Given d ^o <i>Reynolds</i> , <i>E. Skinner's</i> Note } on <i>Martin Unwin</i>	100	0	0
	20	0	0
The rest to stand out 4 Months	210	0	0

Note, This Case is just the reverse of the former, and to state it truly in your *Journal*, you must

1. Make *Sundry Accounts*, viz. *Duroy* and *Sagathee*, Drs. to *Isaac Reynolds* for the several Quantities and their respective Values; and *Isaac Reynolds* Cr. by *Sundry Accounts* for the whole Value.

2. As you have given both *Money* and a *Note* in Part of Payment, you must take Care to discharge so much of the Debt as the *Note* and *Money* come to; to do which you must make *Isaac Reynolds* Dr. to *Sundry Accounts*, viz. to *Cash* for the Money paid him, and to *Martin Unwin* for *Skinner's* Note on him, now payable to *Isaac Reynolds*; and *Cash* and *Martin Unwin* Crs. by *Isaac Reynolds* for the Money and Note paid to ditto *Reynolds*.

3

J. Received of *John James* for the use of *Thomas Shaw*..

100

Note, This Case is different from that in Jan. 8, because the Money which you received is not your own, but *Thomas Shaw's*, to whom you are accountable for the same; therefore you must make *Cash* Dr. not to the Person of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Cash* for the Sum so received.

4

J. Paid to *William Smith*, the Sum of 100l. which I Yesterday received for the Use of *Thomas Shaw*, by Order of d^o *Shaw*

100

Note, This is the *Converse* of the former Case, and differs from that in Jan. 9, because the Money which you paid was not your own; nor did *William Smith* receive the same as due from you, but from *Thomas Shaw*; therefore you must not make the Person to whom you paid the Money, but *Thomas Shaw* Dr. to *Cash* for the Sum paid; and *Cash* Cr. by *Thomas Shaw* for the same Sum.

C

London, February 5, 1798.

	l.	s.	d.
J Received of <i>Brandon George</i> in Full	57	—	—

Note, Here you must make *Cash Dr.* to *Brandon George* for the Sum received, and *Brandon George Cr.* by *Cash* for the same Sum.

	l.	s.	d.
J Received of <i>Thomas Preston</i> , Esq. in Full	65	—	—

Note 1. Here you must make *Cash Dr.* and *Thomas Preston Cr.*
2. Like *Cases* should always have like *Expressions*.

	l.	s.	d.
J.T.P. Bought of <i>Thomas Preston</i> , Esq. 10 Hhds. of <i>Oporto</i> Wine, at <i>9l. per Hhd.</i> to pay <i>May 14</i> next	90	—	—

Note, *Oporto Wine* must here be made *Dr.* to *Thomas Preston*, for the Quantity and its Value, and *Thomas Preston Cr.* by *Oporto Wine* for the said Value.

	l.	s.	d.
J.T.L. Sold <i>Abraham Sims</i> , as follows,			
5 Pieces of <i>Drugget</i> , containing 60 } Yards, at <i>4s. 4d. per Yard</i>	13	0	0
5 Pieces of <i>Broad Cloth</i> , qt. 85 Yards, at <i>11s. per Yard</i>	46	15	0
12 Pieces of <i>Holland</i> , qt. 252 Ells, at <i>4s. per Ell</i>	50	8	0

For which he paid me in Full.

Note 1. There is no great Deal of Difference between one Parcel of *Goods* sold for ready Money, and several Parcels: for *Cash* must be made *Dr.* to them all, each Parcel being made *Cr.* by *Cash* for itself; and therefore must be journalized after the following Manner, viz. *Cash Dr.* to *Sundry Accounts* for the whole Value received; and *Drugget*, *Broad Cloth* and *Holland*, *Crs.* by *Cash* for the several Quantities sold, and their Values respectively.

2. In the Account of *Broad Cloth*, the Learner should observe that he has sold one Yard more than he bought: it must therefore be understood that he gained that Yard by the Difference of Measurement.

	l.	s.	d.
J Received of <i>John Hammond</i> in Part	67	0	0
Abated	0	0	5

Note, By looking back to the 20th Day of the last Month, you will find that *John Hammond* was to pay *67l. 0s. 5d.* and the Abatement of the *Five pence* being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of: but as Exactness is always required (or your Books will not balance) so it must by no means be omitted; and therefore to state the Case truly, you must make *Sundry Accounts Drs.* to *John Hammond* for the whole Payment that should be made, viz.

Cash for the Money you have received of him; and
Profit and Loss for the Money abated him;
Then make *John Hammond Cr.* by *Sundry Accounts* for both Money and Abatement.

London, February 10, 1798.

7. Bought of *William Baker*, Esq. 100 Pieces of Serge,
qt. 1400 Yards, at 1s. per Yard.
For which I paid present Mony £20 0 0
The rest to be paid the 20th Instant 50 0 0

l. s. d.

70 — —

Note, This Case admits of two ways of journalizing, and is the Reverse of that mentioned Jan. 23.

1. Make *Serge* Dr. to *William Baker* for the whole Quantity bought, and its Value, and *William Baker* Cr. by *Serge* for the said Value; then because you have paid 20l. in Part, make *William Baker* Dr. to *Cash* for the Mony paid him, and *Cash* Cr. by *William Baker* for the same Sum. Or,
2. Make *Serge* Dr. to *Sundry Accounts*, expressing the Quantity and its Value; then make *Cash* Cr. by *Serge* for the Mony paid, and *William Baker* Cr. by *Serge* for the 50l. remaining due to him. But as this latter looks more like a good Book-keeper than the former, so I have made Choice of it accordingly.

11

- 7.R.M. Bought of *Robert Moore*, 40 Hhds. of *Lisbon Wine*, at
7l. per Hhd. 280 — —
Given *Robert Moore* in Part of Payment, as follows,
7. 200 Reams of Paper, at 11s. per Ream £110 0 0
In present Mony 70 0 0
The rest on Demand 100 0 0

Note, This Case will admit of two ways of journalizing, viz.

1. Make *Lisbon Wine* Dr. to *Robert Moore* for the whole Quantity of Wine bought, and its Value, and *Robert Moore* Cr. by *Lisbon Wine* for its Value; then make *Robert Moore* Dr. to *Sundry Accounts* for the Value of what he has received, and *Paper* Cr. by *Robert Moore* for the Quantity sold and its Value; also *Cash* Cr. by *Robert Moore* for the Sum paid him, the Balance of which is the 100l. due to him, Or,
2. Make *Lisbon Wine* Dr. to *Sundry Accounts* for the whole Quantity bought, and its Value; then make *Paper* Cr. by *Lisbon Wine* for the Quantity sold, and its Value; *Cash* Cr. by *Lisbon Wine* for the Sum of Mony paid *Robert Moore*, and *Robert Moore* Cr. by *Lisbon Wine* for the Sum remaining due to him. Either of these Ways will do, but the expert Book-keeper will, I believe, make choice of the latter, as the better of the two.
3. As *Robert Moore* stood indebted to you 33l. 6s. 3d. before the Account was entered; it may seem something odd, that you should be made Debtor to him 100l. in the above Affair, when in Reality you owe him no more than 66l. 13s. 9d. but this Difficulty will vanish with a little consideration. For as the several Parts of the whole taken together must be equal to that Whole; so in the above Quantity of *Lisbon Wine* amounting to 280l. that particular Account must be balanced by your being made Dr. to *Robert Moore* 100l. though in Reality you owe him no more than 66l. 13s. 9d. as before, which Sum only must be paid on Demand.

12

7. Sold *Brandon George* 4 Hhds. of *Lisbon Wine*, at 8l. per
Hhd. 32 — —

Note, *Brandon George* must be made Dr. to *Lisbon Wine*, and *Lisbon Wine* Cr. by *Brandon George* for its Quantity and Value.

C 2

London, February 13, 1798.

J. Sold Robert Uxley, 10 Pieces of Serge, qt. 140 Yards,
at 15*d.* per Yard.

8 15 —

Note, Here you must make Robert Uxley Dr. to Serge for its
Value, and Serge Cr. by R. Uxley for its Quantity and Value.

14

Sold Samuel Grainger, as follows,

l. s. d.

J. 4 Pieces of Norwich Crape, qt. 64 Yards, }
at 4*s.* per Yard.

12 16 0

J. 10 Pieces of Duroy, qt. 150 Yards, at }
6*s.* 6*d.* per Yard.

48 15 0

J. 10 Pieces of Sagathee, qt. 120 Yards, }
at 2*s.* 10*d.* per Yard.

17 0 0

78 11 —

Received present Mony 28 11 0

The rest to pay March 1st next .. 50 0 0

Note, This differs very little from only one Sort of Goods sold in
like manner: for either way the Buyer must be made Dr. but
here the Buyer, i. e. Samuel Grainger must be made Dr. to
Sundry Accounts for the whole Value of the Goods sold to him,
and the several Sorts of Goods, viz. Norwich Crape, Duroy,
and Sagathee, must be made Crs. by Samuel Grainger for their
several Quantities sold to him, and their respective Values:
Then Cash must be made Dr. to Samuel Grainger for the Mo-
ny received, and Samuel Grainger Cr. by Cash for the same
Sum.

15

Bought of Robert Uxley, as follows, viz.

l. s. d.

J.R.U. 10 Hhds. of French Wine, at 30*l.* per Hhd. 300 0 0

J.R.U. 10 Pipes of Canary, at 25*l.* per Pipe .. 250 0 0

J.R.U. 10 Hhds. of Lisbon Wine, at 7*l.* per Hhd. 70 0 0

620 —

J. For which I paid present Mony £100 0 0

J. 300 Reams of Paper, at 10*s.* 6*d.* per Ream 157 10 0

The rest payable, as per Note, in two Months 362 10 0

Note, This Case appears something like that in the 11th Instant,
but is confined to only one way of stating Dr. and Cr. because
here are several Sorts of Goods bought. And although here
is Barter in this Case, as in that, yet the Goods not being
Value for Value, you must make Sundry Accounts, viz. French
Wine, Canary and Lisbon Wine Drs. to R. Uxley, for the
several Quantities bought, and their respective Values, and R.
Uxley Cr. by Sundry Accounts for the whole Value: Then
make R. Uxley Dr. to Sundry Accounts for the Value of what
he has received, and Cash Cr. by R. Uxley for the Sum paid
him, and Paper Cr. by R. Uxley, for the Quantity sold and
its Value.

2. What was said of Bills receivable, p. 8, Jan. 30, may here
be observed concerning Bills payable.

London, February 16, 1798.

J. J. H. Bought of *John Herbert*, 20 Hhds. of Tobacco, qt. 76 C.
1qr. 14l. at 4l. 10s. per C.

l. s. d.
343 13 9

Which I have received in Lieu of a Debt of 230 0 0
And return'd the Overplus, which was .. 113 13 9

Note, This Case may be journalized two Ways, viz.

1. Make *Tobacco* Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by *Tobacco* for the said Value: then make *John Herbert* Dr. to *Cash* for the Overplus paid him, and *Cash* Cr. by *John Herbert* for the said Overplus, Or,
2. Make *Tobacco* Dr. to *Sundry Accounts*, viz. to *Cash* and to *John Herbert* for the Whole Sum that the *Tobacco* amounts to, and its Quantity; and *John Herbert* Cr. by *Tobacco* for so much as the Debt amounted to, and *Cash* Cr. by *Tobacco* for the Overplus paid to *John Herbert*. Either of these is right but the ingenious *Book-keeper* will, I believe, prefer the latter, if he examines them carefully.

17

J. J. H. Sold *Martin Unwin*, 20 Hhds. of Tobacco, qt. 76 C.
1qr. 14lb. at 5l. per C.

381 17 6

Note, It is very plain that *Martin Unwin* (he being the buying Man) must be made Dr. to *Tobacco* for its Value, and that *Tobacco* must be made Cr. by *Martin Unwin* for both Quantity and Value.

18

J. Received of *Elias Skinner*, in Full

44 —

Note, As you receive the Money, you must necessarily make *Cash* Dr. to *Elias Skinner* for the same, and *Elias Skinner* Cr. by *Cash* for the like Sum.

19

Sold *Isaac Reynolds*, as follows, viz. l. s. d.

J. R. M. 14 Hhds. of *Lisbon* Wine, at 8l. per } 112 0 0
Hhd. }

J. R. U. 5 Pipes of *Canary*, at 28l. per Pipe .. 140 0 0

252 —

The Balance of our Account to be paid in 6 Months.

Note, Whatever Dealings there may be between yourself and *Isaac Reynolds*, as often as he receives Goods he must be made Dr. for the same: And as here are several Sorts of Goods sold to him; so you must make him Dr. to *Sundry Accounts* for the whole Value, and each of them Cr. by *Isaac Reynolds*, for its respective Quantity and Value.

20

J. Paid *William Baker*, Esq; in Full

50 —

Note, As you have paid *William Baker*, he must be made Dr. to *Cash*, for that Sum, and *Cash* must be made Cr. by *William Baker* for the same Sum.

London, February 21, 1798.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Bought of <i>Thomas Shaw</i> , as follows, viz.				
<i>J.T.S.</i>	44 Bags of Hops, wt. 132C. 2qrs. } at 28 <i>s.</i> per C.	185	10	0
<i>J.T.S.</i>	20 Pieces of Drugget, qt. 280 Yards, } at 3 <i>s.</i> 4 <i>d.</i> per Yard	46	13	4
Sold to <i>Thomas Shaw</i> , as follows, viz.				
<i>J.T.P.</i>	10 Hhds. of <i>Oporto</i> Wine, at 11 <i>l.</i> per } Hhd.	110	0	0
<i>J.R.M.</i>	7 Hhds. of <i>Lisbon</i> Wine, at 8 <i>l.</i> per } Hhd.	56	0	0
	And return'd him the Overplus, which } was	66	3	4

l. *s.* *d.*

232 3 4

232 3 4

Note, This is a *Cash in Barter*, that is compound on both Sides; wherein several Sorts of Goods are given in Exchange for several other Sorts, and the Difference of their whole Values paid by you to *Thomas Shaw*; and therefore to book all these Circumstances rightly, you must

1. Make *Sundry Accounts* Drs. to *Thomas Shaw* for what you bought of him, viz. *Hops* and *Drugget*, for their respective Quantities and Values; and *Thomas Shaw* Cr. by *Sundry Accounts* for their whole Value.
2. Make *Thomas Shaw* Dr. to *Sundry Accounts* for what he has received: and make *Oporto* Wine, *Lisbon* Wine and *Cash* Crs. by *Thomas Shaw* for their respective Quantities and Values.

22

J. My good Friend *William Baker*, Esq. having Occasion for some Money, has desired me to lend him the Sum of 500*l.* upon Bond, for 6 Months, at 5 per Cent. which I have agreed to, and he has received the said Sum accordingly

500

Note, Most Writers on this Subject make the Borrower Dr. to *Sundry Accounts*, that is, to *Cash* for the Sum lent him, and to *Interest* Reckoning, or else to *Profit* and *Loss* for the Interest; but as the Borrower may pay the Principal either before or after the limited Time in the Bond: so the *Interest* cannot be known at first, and therefore it is best to omit it, and only make the Borrower Dr. to *Cash* for the Principal by him received, and *Cash* Cr. by the Borrower for the same Sum, letting the *Interest* alone till it shall be paid.

23

J. *John Osborne* being indebted to me in the Sum of 270*l.* has given me an Assignment on *James Jenkins* for the same Sum, which I have this Day received

270

Note, As *John Osborne* stands indebted to you in your Ledger, in the above-named Sum; so he only must be cleared, though you have received the Money of *Jenkins*; for by *Jenkins*'s paying you the Money by *Osborne*'s Order, it is that *Osborne* stands clear of the Debt, and therefore you must make *Cash* Dr. to *John Osborne* for the fore-said Sum, and *John Osborne* Cr. by *Cash* for the same Sum; *Jenkins* being out of the Question.

London, February 24, 1798.

l. s. d.

7. I am indebted to Capt. *William Andrews*, in the Sum of 246*l.* which he has called on me for; I have therefore given him an Assignment on Sir *Robert Johnson* for the like Sum, which he has this Day received

246 — —

Note, This Entry differs from that next before, in as much as you stand indebted to Capt. *William Andrews*, and at the same Time Sir *Robert Johnson* stands indebted to you in a greater Sum: Therefore as Sir *Robert Johnson* has answered the Assignment, you must make Capt. *William Andrews* Dr. to Sir *Robert Johnson* for the Sum mentioned in the Assignment, and Sir *Robert Johnson* Cr. by Capt. *William Andrews* for the same Sum.

25

7. I am indebted to *Robert Moore* 66*l.* 13*s.* 9*d.* he therefore has given *John Ash* a Draft on me for the like Sum, which I have this Day paid

66 13 9

Note, This Case is just the Reverse of that of the 23d Instant, therefore when you paid *John Ash*, it was for *Robert Moore's* Use: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Cash* for the Money paid on the Draft, and *Cash* Cr. by *Robert Moore* for the like Sum.

26

7. *Samuel Grainger*, who stands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Discharge

6 5 —

Note, Notwithstanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you must give him Credit for the whole 50*l.* and in Order to do this you must

1. Make *Sundry Accompts Drs.* to *Samuel Grainger* in the whole Sum, that is,
Cash for the Money which you have received, and
Profit and Loss for the Sum abated him: And then
2. Make *Samuel Grainger* Cr. by *Sundry Accompts* for the same Sum.

27

7. Sold 10 Pieces of *Duroy*, qt. 150 Yards, at 6*s.* 6*d.* per Yard, to *Robert Uxley*

48 15 —

Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in Course, must be your Dr. for the same; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Accompt will be rightly stated.

28

7. Paid sundry Charges this Month, as per Book of Household Expenses

70 12 11

Note, This Entry is exactly the same with that of Jan. 31 last, and therefore you are only to make *Household Expenses* Dr. to *Cash* for the Money expended this Month, and *Cash* Cr. by *Household Expenses* for the same Sum.

The End of the first Waste Book.

(1)

THE JOURNAL.

LONDON, JANUARY 1, 1798.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundry Accompts Drs. to Stock	10830	14	10 $\frac{1}{4}$			
1	Cash in ready Mony	8000	0	0			
1	Tobacco, for 19 Hhds. qt. 63C. 1qr. 14lb. } at 4l. 14s. per C.	297	17	3			
1	Pepper, for 48 Bags, qt. 1026lb. at 16d. } per lb.	68	8	0			
2	Canary, for 16 Pipes, at 25l. per Pipe . . .	400	0	0			
2	Hops, for 30 Bags, qt. 109C. 1qr. 12lb. } at 2l. per C.	218	14	3 $\frac{1}{4}$			
2	French Wine, for 10 Hhds. at 27l. per Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3s. } per Ell	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 Yards, } at 10s. per Yard	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at } 2s. 4d. per Yard	11	13	4			
3	Drugget, for 5 Pieces, qt. 60 Yards, at 3s. } 6d. per Yard	10	10	0			
3	Thomas Preston, Esq; on Demand	100	0	0			
3	Sir Robert Johnson	476	0	0			
3	John Herbert	250	0	0			
4	Capt. John Smith (to pay the 18th Instant) .	580	0	0			
1					10830	14	10 $\frac{1}{4}$
1	Stock Dr. to Sundry Accompts	535	13	0			
4	To Capt. William Andrews on Demand . .	270	0	0			
4	To Sir Humphrey Parsons (to pay the 8th } Instant)	100	0	0			
4	To William Baker, Esq. (to pay the 17th } Instant)	150	0	0			
4	To William Warner	15	13	0			
					535	13	

Note 1. The *Inventory* being journalized, as above, you must next turn to your *Ledger*, and therein erect an Account for each of these Particulars, in the following Manner:

(1.) You must begin with *Stock*, and in a good round-Text Hand on the left Folium of the Book, write *Stock Dr.* and on the right Folium, in the same Hand write *Per Contra Cr.*

(2.) Because Sundry Accompts are Drs. to *Stock*, you must in your *Ledger* make *Stock Cr.* by Sundry Accompts, expressing the whole Value.

(3.) Make every particular Part Dr. to *Stock* for its Quantity (which mention in your inner Columns) and Value respectively.

(4.) Beginning these Particulars with *Cash*, you must, as in *Stock*, make *Cash Dr.* per *Contra Cr.* and then beneath in small Hand,

London, January 1, 1798.

on the Debtor Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To *Stock* in Ready Money, expressing the Sum. The like do with *Tobacco*, *Pepper*, &c.

(5.) After this is done, you must next (because you stand indebted to several Persons) make *Stock* Dr. to *Sundry Accounts* for the Sum of all your Debts.

(6.) Make each particular Man Cr. by *Stock* (on the Creditor Side) for the Sum which you owe him; observing also, the *Date* and *Folium*. This is Posting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and right Hand Page is always the Creditor Side.

3. No Merchant erects an Account of himself in the *Ledger*, because his own *Stock* stands for him.

2			
1	Cash Dr. to Holland	£22 0 0	
2	For 8 Pieces, qt. 132 Ells, at 3s. 4d. per Ell, for ready Money		22 —
3			
5	Brandon George Dr. to French Wine	£57 0 0	
2	For 2 Hhds. at 28l. 10s. per Hhd. to pay in one Month..		57 —
4			
5	Oporto Wine Dr. to Thomas Preston, Esq. ..	£35 0 0	
3	For 5 Hhds. at 7l. per Hhd.		35 —
5			
5	Samuel Fairman Dr. to French Wine	£28 0 0	
2	For 1 Hhd. at 28l. per Hhd.		28 —
6			
5	Elias Skinner, Esq. Dr. to Oporto Wine	£27 0 0	
5	For 3 Hhds. at 9l. per Hhd. to pay the 12th Instant		27 —
7			
1	Cash Dr. to Sir Robert Johnson	£100 0 0	
3	Received in Part		100 —
8			
4	Sir Humphry Parsons Dr. to Cash	£100 0 0	
1	Paid in Full		100 —
9			
6	Lisbon Wine Dr. to Broad Cloth	£49 0 0	
2	For 7 Hhds. at 7l. per Hhd. bought of Elias Ingram, for which I sold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10s. 2½d. per Yard, amounting to the same Sum		49 —
10			
6	William Lowfield, Esq. Dr. to Hops	£66 3 0	
2	For 10 Bags, qt. 31C. 2qrs. at 2l. 2s. per C.		66 3 —
11			
4	Sir Humphry Parsons Dr. to Lisbon Wine	£16 0 0	
6	For 2 Hhds. at 8l. per Hhd.		16 —
12			
1	Cash Dr. to Elias Skinner	£27 0 0	
5	Received in Full		27 —

London, January 13, 1798.

			l.	s.	d.
1	Cash Dr. to Lisbon Wine	£25 10 0			
6	For 3 Hhds. at 8l. 10s. per Hhd.		25	10	—
	14				
1	Tobacco Dr. to Cash	£298 0 0			
1	For 20 Hhds. qt. 74C. 2qrs. at 4l. per C.		298	—	—
	15				
6	Thomas Johnson Dr. to Sundry Accompts ..	£256 14 3 $\frac{1}{2}$			
1	To Tobacco, for 10 Hhds. qt. 37C. 1qr. } 15lb. at 4l. 12s. per C.	171 19 3 $\frac{3}{4}$			
2	To French Wine, for 3 Hhds. at 28l. 5s. per Hhd. 84 15 0				
	16		256	14	3 $\frac{1}{2}$
1	Cash Dr. to Sir Robert Johnson	£100 0 0			
3	Received in Part		100	—	—
	17				
4	William Baker, Esq. Dr. to Cash	£150 0 0			
1	Paid in Full		150	—	—
	18				
1	Cash Dr. to Capt. John Smith	£580 0 0			
4	Received in Full		580	—	—
	19				
6	Stuffs Dr. to John Herbert	£20 0 0			
3	For 20 Pieces, qt. 240 Yards, at 20d. per Yard		20	—	—
	20				
6	John Hammond, Esq. Dr. to Tobacco	£167 0 5			
1	For 10 Hhds. qt. 37C. 0qr. 13lb. at 4l. 10s. per C. he to pay as follows, viz.				
	On February the 9th next	£ 67 0 5			
	In three Months	100 0 0			
	21		167	—	5
4	Capt. William Andrews Dr. to Stuffs	£24 0 0			
6	For 20 Pieces, qt. 240 Yards, at 2s. per Yard		24	—	—
	22				
7	Robert Moore Dr. to Sundry Accompts	£533 6 3			
1	To Tobacco, for 19 Hhds. qt. 63C. 1qr. } 14lb. at 4l. 15s. per C.	301 0 7 $\frac{1}{2}$			
1	To Pepper, for 48 Bags, qt. 1026lb. at 17d. per lb.	72 13 6			
2	To Hops, for 20 Bags, qt. 77C. 3qrs. 12lb. at 2l. 1s. per C.	159 12 1 $\frac{1}{2}$			
			533	6	3
2	Canary Dr. to Robert Moore	£500 0 0			
7	For 20 Pipes, at 25l. per Pipe		500	—	—

London, January 23, 1798.

l. s. d.

Sundry Accompts Drs. to Canary, for 20 } Pipes, at 28l. per Pipe, sold John Osborne }		£560	0	0			
1	Cash received in Part	290	0	0			
7	John Osborne for the Remainder	270	0	0			
2	24				560		
7	Richard Remnant Dr. to Canary	£432	0	0			
2	For 16 Pipes, at 27l. per Pipe, to pay in 3 Months				432		
	25						
Sundry Accompts Drs. to Richard Remnant. £432		0	0				
1	viz. Cash received for early Payment	426	13	4			
9	Profit and Loss, for the Rebate on 432l. }						
7	for 3 Months, at 5 per Cent. }	5	6	8			
	26				432		
6	William Lowfield, Esq. Dr. to Shalloon	£12	10	0			
3	For 7 Pieces, qt. 100 Yards, at 2s. 6d. per Yard				12	10	
	27						
7	Paper Dr. to Martin Unwin	£500	0	0			
7	For 1000 Reams, at 10s. per Ream, for which I am to pay as follows;						
	Within 1 Month	100	0	0			
	2 Months	100	0	0			
	3 Months	300	0	0			
	28				500		
7	Martin Unwin Dr. to Sundry Accompts ..	£500	0	0			
1	viz. To Cash	£495	1	1½			
9	To Profit and Loss, for the Rebate on 500l. at 5 per Cent. }	4	18	10½			
	29				500		
8	Norwich Crape Dr. to Robert Uxley	£280	0	0			
8	For 100 Pieces, qt. 1600 Yards, at 3s. 6d. per Yard				280		
8	Robert Uxley Dr. to Paper	262	10	0			
7	For 500 Reams, at 10s. 6d. per Ream				262	10	
	30						
Sundry Accompts Drs. to Norwich Crape, for } 40 Pieces, qt. 640 Yards, at 4s. per Yard }		128	0	0			
1	viz. Cash received in Part	28	0	0			
6	A William Lowfield, Esq. for William War-						
	ner's Assignment on him	50	0	0			
4	William Warner for the Remainder, to						
8	stand 3 Months	50	0	0			
					128		

London, January 31, 1798.

			L.	s.	d.
5	House Expenses Dr. to Cash	£37 13 3			
1	For sundry Charges paid this Month, as per Book of House- Expences		37	13	3
	February 1				
5	Elias Skinner Dr. to Sundry Accompts	£154 0 0			
6	viz. To Lisbon Wine, for 2 Hhds. at 8l. per Hhd.	16 0 0			
5	To Oporto Wine, for 2 Hhds. at 9l. per Hhd.	18 0 0			
2	To French Wine, for 4 Hhds. at 30l. per Hhd.	120 0 0			
	Sundry Accompts Drs. to Elias Skinner	£110 0 0	154	—	—
1	viz. Cash received in Part	90 0 0			
7	Martin Unwin, for d ^o Skinner's Assign- ment on him, payable to me	20 0 0			
5			110	—	—
	2				
	Sundry Accompts Drs. to Isaac Reynolds ..	£330 0 0			
8	viz. Duroy, for 40 Pieces, qt. 600 Yards, at 6s. per Yard	180 0 0			
8	Sagathee, for 100 Pieces, qt. 1200 Yards, at 2s. 6d. per Yard	150 0 0			
8	Isaac Reynolds Dr. to Sundry Accompts	120 0 0	330	—	—
1	viz. To Cash paid him in Part for the above mentioned Goods	100 0 0			
7	To Martin Unwin, for Skinner's Note on him, payable to Reynolds	20 0 0			
	3		120	—	—
1	Cash Dr. to Thomas Shaw	£100 0 0			
9	Received of John James for the Use of d ^o Shaw		100	—	—
	4				
9	Thomas Shaw Dr. to Cash	£100 0 0			
1	Paid to William Smith, by Order of d ^o Shaw		100	—	—
	5				
1	Cash Dr. to Brandon George	£57 0 0			
5	Received in Full		57	—	—
	6				
1	Cash Dr. to Thomas Preston, Esq.	£65 0 0			
3	Received in Full		65	—	—
	7				
5	Oporto Wine Dr. to Thomas Preston, Esq. ..	£90 0 0			
3	For 10 Hhds. at 9l. per Hhd. to pay May 14 next		90	—	—

London, February 8, 1798.

1	Cash Dr. to Sundry Accompts	£110	3	0			
3	<i>viz.</i> To Drugget, for 5 Pieces, qt. 60 Yards, } at 4s. 4d. per Yard	13	0	0			
2	To Broad Cloth, for 5 Pieces, qt. 85 } Yards, at 11s. per Yard	46	15	0			
2	To Holland, for 12 Pieces, qt. 252 Ells, } at 4s. per Ell	50	8	0			
	9				110	3	
	Sundry Accompts Drs. to <i>John Hammond, Esq.</i>	£67	0	5			
1	<i>viz.</i> Cash received in Part	67	0	0			
9	Profit and Loss abated him	0	0	5			
6	10				67		5
9	Serge Dr. to Sundry Accompts, for 100 Pieces, } qt. 1400 Yards, at 1s. per Yard .. }	70	0	0			
1	<i>viz.</i> To Cash paid in Part	20	0	0			
4	To <i>William Baker, Esq.</i> for the rest, } to be paid the 20th Instant	50	0	0			
	11				70		
6	<i>Lisbon</i> Wine, Dr. to Sundry Accompts, for 40 } Hhds. at 7l. per Hhd. }	280	0	0			
7	<i>viz.</i> To Paper, for 200 Reams, at 11s. per } Ream	110	0	0			
1	To Cash paid in Part	70	0	0			
7	To <i>Robert Moore</i> for the rest, to be paid } on Demand	100	0	0			
	12				280		
5	<i>Brandon George</i> Dr. to <i>Lisbon</i> Wine	£32	0	0			
6	For 4 Hhds. at 8l. per Hhd.				32		
	13						
8	<i>Robert Uxley</i> Dr. to Serge	£8	15	0			
9	For 10 Pieces, qt. 140 Yards, at 15d. per Yard				8	15	
	14						
10	<i>Samuel Grainger</i> Dr. to Sundry Accompts ..	£78	11	0			
8	<i>viz.</i> To <i>Norwich</i> Crape, for 4 Pieces, qt. 64 } Yards, at 4s. per Yard	12	16	0			
8	To <i>Duroy</i> , for 10 Pieces, qt. 150 Yards, } at 6s. 6d. per Yard	48	15	0			
8	To <i>Sagathee</i> , for 10 Pieces, qt. 120 } Yards, at 2s. 10d. per Yard	17	0	0			
1	Cash Dr. to <i>Samuel Grainger</i>	£28	11	0	78	11	
40	Received in Part for the above Goods				28	11	

London, February 15, 1798.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundry Accompts Drs. to Robert Uxley	£620 0 0			
2	<i>viz.</i> French Wine, for 10 Hhds. at 30 <i>l.</i> per Hhd.	300 0 0			
2	Canary, for 10 Pipes, at 25 <i>l.</i> per Pipe	250 0 0			
6	Lisbon Wine, for 10 Hhds. at 7 <i>l.</i> per Hhd.	70 0 0			
8			620		
8	Robert Uxley Dr. to Sundry Accounts	£257 10 0			
1	<i>viz.</i> To Cash paid him in Part	100 0 0			
7	To Paper, for 300 Reams, at 10 <i>s.</i> 6 <i>d.</i> per Ream	157 10 0			
		16	257	10	
1	Tobacco Dr. to Sundry Accompts, for 20 Hhds. qt. 76 <i>C.</i> 1 <i>qr.</i> 14 <i>lb.</i> at 4 <i>l.</i> 10 <i>s.</i> per <i>C.</i>	343 13 9			
1	<i>viz.</i> To Cash paid in Part	113 13 9			
3	To John Herbert, for the Clearing of a Debt of	230 0 0			
		17	343	13	9
7	Martin Unwin Dr. to Tobacco	£381 17 6			
1	For 20 Hhds. qt. 76 <i>C.</i> 1 <i>qr.</i> 14 <i>lb.</i> at 5 <i>l.</i> per <i>C.</i>		381	17	6
		18			
1	Cash Dr. to Elias Skinner	£44 0 0			
5	Received in Full		44		
		19			
8	Isaac Reynolds Dr. to Sundry Accompts	£252 0 0			
6	<i>viz.</i> To Lisbon Wine, for 14 Hhds. at 8 <i>l.</i> per Hhd.	112 0 0			
	To Canary, for 5 Pipes, at 28 <i>l.</i> per Pipe	140 0 0			
			252		
	The Balance of our Accompts to be paid in 6 Months.				
		20			
4	William Baker, Esq. Dr. to Cash	£50 0 0			
1	Paid him in Full		50		

The End of the first Journal.

THE LEDGER.

THE ALPHABET TO THE LEDGER.

A. <i>Andrews Capt. William</i> 4	E.	I. <i>Johnson Sir Robert</i> .. 3 <i>Johnson Thomas</i> 6
B. Broad Cloth 2 <i>Baker William, Esq.</i> . 4 Balance 10	F. <i>French Wine</i> 2 <i>Fairman Samuel</i> 5	K.
C. Cash 1 Canary 2 Cloth Broad 2 Crape <i>Norwich</i> 8	G. <i>George Brandon</i> 5 <i>Grainger Samuel</i> 10	L. <i>Lisbon Wine</i> 6 <i>Lowfield William, Esq.</i> 6
D. Druggert 3 Duroy 8	H. Hops 2 Holland 2 <i>Herbert John</i> 3 House Expenses 5 <i>Hammond John, Esq.</i> . 6	M. <i>Moore Robert</i> 7

THE LEDGER.

THE ALPHABET TO THE LEDGER.

N.	R.	W.
Norwich Crape 8	Remnant Richard 7 Reynolds Isaac 8	Wine Canary 2 Wine French 2 Warner William 4 Wine Oporto 5 Wine Lisbon 6
O.	S.	X.
Oporto Wine 5 Osborne John 7	Stock 1 Shalloon 3 Smith Capt. John .. 4 Skinner Elias 5 Stuffs 6 Sagathee 8 Shaw Thomas 9 Serge 9	
P.	T.	Y.
Pepper 1 Preston Thomas, Esq. · 3 Parsons Sir Humphry · 4 Paper 7 Profit and Loss 9	Tobacco 1	
Q.	U.	Z.
	Unwin Martin 7 Uxley Robert 8	

		Dr.		l.	s.	d.
1798		Stock				
Jan. 1	—	To Sundry Accompts	5	535	13	—
Feb. 28	R	To Balance, for the neat Proceed of my whole Estate	10	105	13	4½
<i>Note 1, The first Line on this Side, contains the whole of what you owed at your first setting out in Trade.</i> <i>2. The Balance contains the whole of your Estate, in Goods, Cash, and Debt due to you at the closing of your Books.</i> <i>3. Every Entry in the Ledger must contain so much of the Transaction as may be wrote in one Line, and no more; though for Necessity's Sake, two Lines are often used here.</i>				110	48	18 4½

		Dr.		l.	s.	d.
1798		Cash				
Jan. 1	I	To Stock	1	8000	—	—
31	—	To Sundry Accompts, received this Month ..	—	1599	3	4
Feb. 28	—	To Sundry Accompts, received this Month ..	—	837	19	—
				10437	2	4

		Dr.		Hhds.	C.	qr.	lb.	Mark		l.	s.	d.
1798		Tobacco										
Jan. 1	I	To Stock, at 4l. 14s. per C.	19	63	1	14	I	C	1	297	17	3
14	3	To Cash, at 4l. per C.	20	74	2	0	I	H	1	298	—	—
Feb. 16	7	To Sundry Accompts, at 4l. 10s. per C.	20	76	1	14	I	H	—	343	13	9
28	R	To Profit and Loss gain'd by this Account							9	82	6	10½
				59	214	1	0			1021	17	10½

Note, All Accompts of Goods are balanced either by Profit and Loss for the Gain or Loss on the Sale thereof; or by Balance for what remains unsold; or by both: In the present Case, the Tobacco is all sold, and therefore balanced only by Profit and Loss for the Gain, which is very easily obtained; for as the Dr. Side contains the prime Cost of the Goods, that is,

		Dr.		Bags	lb.		l.	s.	d.
1798		Pepper							
Jan. 1	I	To Stock, at 16d. per lb. for	48	1026	1	68	8	—	—
Feb. 28	R	To Profit and Loss, gain'd by this Account				9	4	5	6
							72	13	6

1798	Per Contra	C ^r	7.	s.	d.
Jan. 1	I By Sundry Accompts	—	108	30	14 10 $\frac{1}{2}$
Feb. 28	R By Profit and Loss gain'd by two Months trading	9	2	18	3 6
			110	48	18 4 $\frac{1}{2}$

Note 1, The first Line on this Side contains the whole of your Estate, viz. Goods, Cash, and Debts due to you at your first setting out in Trade.

2. The *Profit* and *Loss* contains the Whole of your Gain at the closing of your Books.

1798	Per Contra	Cr.			
Jan. 31	By sundry Accompts, paid this Month	1080	14	4	$\frac{1}{2}$
Feb. 28	By sundry Accompts, paid this Month	1257	3	9	
	R By Balance, remaining in Hand, carried to the next Ledger	10 8099	4	2	$\frac{1}{2}$
	<i>Note, The Balance of this Account (if any) is always placed on the Cr. Side, and shews what Money is remaining in your Hands; and the Reason is very obvious, because no man can pay more than he receives.</i>				
		10437	2	4	

		Per Contra				C ^r								
				Mhds.	C.	qr.	lb.	Mark						
1798														
Jan. 15	3	By Thomas Johnson, at 4l. 12s.		10	37	1	15	I H	6	171	19	3½		
		per C. for.....												
20	3	By John Hammond, Esq. at		10	37	0	13	I H	6	167	—	\$		
		4l. 10s. per C. for												
22	3	By Robert Moore, at 4l. 15s.		19	63	1	14	I C	7	301	—	7½		
		per C. for												
Feb. 17	7	By Martin Unwin, at 5l. per		20	76	1	14	J H	7	381	17	6		
		C. for												
				59	214	1	0			1021	47	10½		

what you gave for them, and the *Cr. Side* what they were sold for: so, if the *Cr. Side* be the greater, the Difference between them is the *Gain*; but if it should happen that the *Dr. Side* is greater (as it does sometimes, through Decay of Goods, or the Market Price falling) then the Difference is the *Loss*, and will always fall on the *Cr. Side*.

Per Contra		Cr.	
		Bags.	lb.
1798			
Jan. 22	3 By Robert Moore, at 17d. per lb. for	48	1026
		7	72 13 6

		Canary	Dr.		l.	s.	d.
1798			Pipes Mark				
Jan.	1	1 To Stock, at 25 <i>l.</i> per Pipe.....	16 I L	1	400	—	—
	22	5 To Robert Moore, at 25 <i>l.</i> per Pipe..	20 R M	7	500	—	—
Feb.	15	7 To Robert Uxley, at 25 <i>l.</i> per Pipe..	10 R U	8	250	—	—
	28	R To Profit and Loss, gained by this Account	—	9	107	—	—
			46		1257	—	—

Note, Here it appears that the Goods are not all sold; and therefore before you can tell the *Gain* or *Loss*, you must first find the Value of the Goods that are unsold, at prime Cost, and add to it the Value of the

		Hops	Dr.				
1798			Bags C. qr. lb. Mark				
Jan.	1	1 To Stock, at 2 <i>l.</i> per C. for	30 109 1 12 S C	1	218	14	3½
Feb.	21	8 To Thomas Sharw, at 1 <i>l.</i> 8 <i>s.</i>	—				
		per C. for.....	44 132 2 0 T S	9	185	10	—
	28	R To Profit and Loss, gain'd by this Account.....	—	9	7	—	10½
			74 241 3 12		411	5	1½

Note, Hence appears the Usefulness of having Goods marked, when they have been purchased of several

		French Wine	Dr.				
1798			Hhds. Mark				
Jan.	1	1 To Stock, at 27 <i>l.</i> per Hhd. for	10 B A	1	270	—	—
Feb.	15	7 To Robert Uxley, at 30 <i>l.</i> per Hhd. for	10 R U	8	300	—	—
	28	R To Profit and Loss, gain'd by this Account	—	9	19	15	—
			20		589	15	—

		Holland	Dr.				
1798			Pcs. Ells				
Jan.	1	1 To Stock, at 3 <i>s.</i> per Ell.....	20 384	1	57	12	—
Feb.	28	R To Profit and Loss, gain'd by this Account	—	9	14	16	—
			20 384		72	8	—

		Broad Cloth	Dr.				
1798			Pcs. Yds.				
Jan.	1	1 To Stock, at 10 <i>s.</i> per Yard	10 180	1	90	—	—
Feb.	28	R To Profit and Loss, gain'd by this Account	—	9	5	15	—
			10 180		95	15	—

		Per Contra	Cr.		l.	s.	d.
1798			Pipes Mark				
Jan. 23	4	By Sundry Accompts, at 28l. per Pipe, for	20 R M	—	560	—	—
24	4	By Richard Remnant, at 27l. per Pipe, to pay in 3 Months	16 I L	7	432	—	—
Feb. 19	7	By Isaac Reynolds, at 28l. per Pipe, for	5 R U	8	140	—	—
28	R	By Balance, remaining unfold, at 25l. per Pipe, for	5 R U	10	125	—	—
		Goods that have been sold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the Gain or Loss on the Sale of those Goods.	46		1257	—	—

		Per Contra	Cr.				
1798			Bags C. qr. lb. Mark				
Jan. 10	2	By William Lowfield, Esq. at 2l. 2s. per C. for	10 31 2 0 S C	6	66	3	—
22	4	By Robert Moore, at 2l. 1s. per C. for	20 77 3 12 S C	7	159	12	1½
Feb. 28	R	By Balance unfold, at 1l. 8s. per C. for	44 132 2 0 T S	10	185	10	—
		Persons at different Times and Prices.	74 241 3 12		411	5	1½

		Per Contra	Cr.				
1798			Hhds. Mark				
Jan. 3	2	By Brandon George, at 28l. 10s. per Hhd. for	2 B A	5	57	—	—
5	2	By Samuel Fairman, at 28l. per Hhd. for	1 B A	5	28	—	—
15	3	By Thomas Johnson, at 28l. 5s. per Hhd. for	3 B A	6	84	15	—
Feb. 1	5	By Elias Skinner, at 30l. per Hhd. for	4 B A	5	120	—	—
28	R	By Balance unfold, at 30l. per Hhd. for	10 R U	10	300	—	—
			20		589	15	—

		Per Contra	Cr.				
1798			Pcs. Ells				
Jan. 2	2	By Cash, at 3s. 4d. per Ell, for	8 132	1	22	—	—
Feb. 8	6	By Cash, at 4s. per Ell, for	12 252	1	50	8	—
			20 384		72	8	—

		Per Contra	Cr.				
1798			Pcs. Yds.				
Jan. 9	2	By Lisbon Wine, at 10s. 2½d. per Yard	5 96	6	49	—	—
Feb. 8	6	By Cash, at 11s. per Yard	5 85	1	46	15	—
		Note, Here is a Yard gained by the Difference of Measurement.	10 181		95	15	—

		Shalloon	Dr.		l.	s.	d.
			Pcs. Yds.				
1798							
Jan. 1	I	To Stock, at 2s. 4d. per Yard, for ..	7 100	1	11	13	4
Feb. 28	R	To Profit and Loss, gain'd by this Account		9	—	16	8
					12	10	—

		Drugget	Dr.		l.	s.	d.
			Pcs. Yds. Mark				
1798							
Jan. 1	I	To Stock, at 3s. 6d. per Yard, for	5 60 TL	1	10	10	—
Feb. 21	8	To Thomas Shaw, at 3s. 4d. per					
		Yard, for	20 280 TS	9	46	13	4
28	R	To Profit and Loss, gain'd by this					
		Account		9	2	10	—
					59	13	4
			35 340				

		Thomas Preston, Esq.	Dr.		l.	s.	d.
1798							
Jan. 1	I	To Stock		1	100	—	—
Feb. 28	R	To Balance due to him, to pay May 14th next		10	90	—	—
					190	—	—
					<i>Note 1, The Dr. Side of any Man's Account shews what he stands indebted to you ; and the Cr. Side shews what you stand indebted to him : And when the Cr. Side exceeds the Dr. (as in this Case) the Balance of the Account must be placed on the Dr. Side, and</i>		

		Sir Robert Johnson	Dr.		l.	s.	d.
1798							
Jan. 1	I	To Stock		1	476	—	—
Mar. 1	R	To Balance due to him		10	30	—	—
					506	—	—
					<i>Note 2, This Error was designedly made, to shew the young Book-keeper how to correct it ; which see on the Cr. Side.</i>		

		John Herbert	Dr.		l.	s.	d.
1798							
Jan. 1	I	To Stock		1	250	—	—

Per Contra		Cr.	l.	s.	d.
1798		Pcs. Yds.			
Jan. 26	4 By William Lowfield, Esq. at 2s. 6d. per Yard, for	7 100	6	12	10

Per Contra		Cr.			
1798		Pcs. Yds. Mark			
Feb. 8	6 By Cash, at 4s. 4d. per Yard, for	5 60 TL	1	13	—
28	R By Balance, unfold; at 3s. 4d. per Yard, for	20 280 TS	10	46	13 4
		25 340		59	13 4

Per Contra		Cr.			
1798					
Jan. 4	2 By Oporto Wine	5	35	—	—
Feb. 6	5 By Cash, received in Full	1	65	—	—
7	5 By Oporto Wine, to pay May 14th next	5	90	—	—
	shews what you are really indebted to him.		190	—	—
	2. The Price per Hbd. Piece, Yard, Ell, &c. and the Quantity of any Sort of Goods, are never put under any Man's Name in the Ledger.				

Per Contra		Cr.			
1798					
Jan. 7	2 By Cash, received in Part	1	100	—	—
16	8 By Cash, received in Part	1	100	—	—
Feb. 24	8 By Capt. William Andrews, for my Draft on Sir Robert, payable to d ^o Andrews	4	246	—	—
	R By Error on the Dr. Side	—	30	—	—
28	R By Balance due to me	10	30	—	—
	2. The last Line but one, having the Index to it, shews that it was inserted, in Order to balance the Error committed on the Dr. Side of this Accompt.		506	—	—

Per Contra		Cr.			
1798					
Jan. 19	3 By Stuffs	6	20	—	—
Feb. 16	7 By Tobacco	1	230	—	—
			250	—	—

1798		Capt. John Smith.		Dr.	l.	s.	d.
Jan. 1	1	To Stock, to pay the 18th Instant		1	580	—	—
1798		Capt. William Andrews,		Dr.			
Jan. 21	3	To Stuffs		6	24	—	—
Feb. 24	8	To Sir Robert Johnson, for my Draft on him, payable to d ^o Andrews		3	246	—	—
					270	—	—
1798		Sir Humphry Parsons		Dr.			
Jan. 8	2	To Cash, paid in Full		1	100	—	—
11	2	To Lisbon Wine		6	16	—	—
					116	—	—
<i>Note, When the Dr. Side of any Man's Accompt exceeds the Cr. Side, the Balance thereof must be placed on the Cr. Side, and shews what he is indebted to you.</i>							
1798		William Baker, Esq.		Dr.			
Jan. 17	3	To Cash, paid in Full		1	150	—	—
Feb. 20	7	To Cash, paid in Full		1	50	—	—
22	8	To Cash, for 500l. lent him on Bond, for 6 Months, at 5 per Cent.		1	500	—	—
					700	—	—
1798		William Warner		Dr.			
Jan. 30	4	To Norwich Crape, to pay in 3 Months		8	50	—	—

1798		Per Contra	Cr.		l.	s.	d.
Jan. 18	3	By Cash, received in Full		1	580	—	—

1798		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock		1	270	—	—

1798		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock, to pay the 8th Instant		1	100	—	—
Feb. 28	R	By Balance, due to me		10	16	—	—
					116	—	—

1798		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock, to pay the 17th Instant		1	150	—	—
Feb. 10	6	By Serge, to pay the 20th Instant		9	50	—	—
28	R	By Balance, due to me on Bond		10	500	—	—
					700	—	—

1798		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock		1	15	13	—
Feb. 28	R	By Balance, due to me, to be paid April 30 next		10	34	7	—
					50	—	—

1798		House Expenses	Dr.				
Jan. 31	5	To Cash, for sundry Charges this Month	1	37	13	3	
Feb. 28	8	To Cash, for sundry Charges this Month	1	70	12	11	
				108	6	2	

1798		Oporto Wine		Dr.		Hhds. Mark			
Jan.	4	2	To Thomas Preston, Esq. at 7l. per Hhd.	5	TP	3	35	—	—
Feb.	7	5	To Thomas Preston, Esq. at 9l. per Hhd.	10	TP	3	90	—	—
	28	R	To Profitand Loss, gain'd by this Account			9	30	—	—
				15			155	—	—

1798	Samuel Fairman	Dr.			
Jan. 5	2 To French Wine		2	28	—

1798		Elias Skinner	Dr.				
Jan.	6	2	To Oporto Wine, to pay the 12th Instant	5	27	—	—
Feb.	1	5	To Sundry Accompts	—	154	—	—
					181	—	—

1798		Per Contra		Cr.		l.	s.	d.
Feb.	5	5	By Cash, received in Full	1		57	—	—
	28	R	By Balance, due to me	10		32	—	—
						89	—	—
1798		Per Contra		Cr.				
Feb.	28	R	By Profit and Loss	9		168	6	2
						<i>Note, This Account must not be balanced by any thing else but Profit and Loss, because the several things that are made Dr. to Cash, are of no Estimation in the mercantile Way, but are an entire Loss.</i>		
1798		Per Contra		Cr.				
					Hhds.	Mark		
Jan.	6	2	By Elias Skinner, at 9l. per Hhd. for..	3	TP	5	27	—
Feb.	1	5	By Elias Skinner, at 9l. per Hhd. for..	2	TP	5	18	—
	21	8	By Thomas Shaw, at 11l. per Hhd. for	10	TP	9	110	—
				15			155	—
1798		Per Contra		Cr.				
Feb.	28	R	By Balance, due to me	10		28	—	—
1798		Per Contra		Cr.				
Jan.	12	3	By Cash, received in Full	1		27	—	—
Feb.	1	5	By Sundry Accompts	—		110	—	—
	18	7	By Cash, received in Full	1		4	—	—
						181	—	—

		Lisbon Wine		Dr.			<i>l.</i>	<i>s.</i>	<i>d.</i>
1798				Hhds. Mark					
Jan. 9	2	To Broad Cloth, at 7 <i>l.</i> per Hhd. for	7	E I	2		49	—	—
Feb. 11	6	To Sundry Accompts, at 7 <i>l.</i> per Hhd. for	40	R M	—		280	—	—
15	7	To Robert Uxley, at 7 <i>l.</i> per Hhd. for	10	R U	8		70	—	—
28	R	To Profit and Loss, gain'd by this Account			9		33	10	—
				57			432	10	—
1798		William Lowfield, Esq.		Dr.					
Jan. 10	2	To Hops	2		2		66	3	—
26	4	To Shalloon	3		3		12	10	—
30	4	To Norwich Crape, for William Warner's Assignment on him	8		8		50	—	—
							128	13	—
1798		Thomas Johnson		Dr.					
Jan. 15	3	To Sundry Accompts	—		—		256	14	3½
1798		Stuffs		Dr.					
				Pcs. Yds.					
Jan. 19	3	To John Herbert, at 20 <i>d.</i> per Yard ..	20	240	3		20	—	—
Feb. 28	R	To Profit and Loss, gain'd by this Account			9		4	—	—
							24	—	—
1798		John Hammond, Esq.		Dr.					
Jan. 20	3	To Tobacco, to pay at Sundry Times	1		1		167	—	5

		Per Contra	Cr.		L.	s.	d.
1798			Hbds.	Mark			
Jan. 11	2	By Sir Humphry Parsons, at 8l. per Hhd. for	2	E I	4	16	—
13	3	By Cash, at 8l. 10s. per Hhd. for	3	E I	1	25	10
Feb. 1	5	By Elias Skinner, at 8l. per Hhd. for	2	E I	5	16	—
12	6	By Brandon George, at 8l. per Hhd. for	4	R M	5	32	—
19	7	By Isaac Reynolds, at 8l. per Hhd. for	14	R M	8	112	—
21	8	By Thomas Shaw, at 8l. per Hhd. for	7	R M	9	56	—
28	R	By Balance, unfold, at 7l. per Hhd. for	25	{ RM 15 } { RU 10 }	10	175	—
			57			432	10

1798		Per Contra	Cr.				
Feb. 28	R	By Balance, due to me	10		128	13	—

1798		Per Contra	Cr.				
Feb. 28	R	By Balance, due to me	10		256	14	3½

1798		Per Contra	Cr.				
Jan. 21	3	By Capt. William Andrews, at 2s. per Yard, for	20 240	Pcs. Yds.	4	24	—

1798		Per Contra	Cr.				
Feb. 9	6	By Sundry Accompts	—		67	—	5
28	R	By Balance, due to me, payable April 20th next	10		100	—	—
					167	—	5

1798		Robert Moore	Dr.			l.	s.	d.
Jan. 22	3	To Sundry Accompts				533	6	3
Feb. 25	8	To Cash, for his Draft on me, paid to John Ash		1		66	13	9
						600		

		Per Contra	Cr.		l.	s.	d.
1798							
Jan. 22	3	By Canary	2	500	—	—	—
Feb. 11	6	By Lisbon Wine, on Demand	6	100	—	—	—
				600	—	—	—
1798		Per Contra	Cr.				
Feb. 23	8	By Cash, received in Full, by an Assignment on James Jenkins	1	270	—	—	—
1798		Per Contra	Cr.				
Jan. 25	4	By Sundry Accompts	—	432	—	—	—
1798		Per Contra	Cr.				
Jan. 29	4	By Robert Uxley, at 10s. 6d. per Ream, for	Reams 500 8	262	10	—	—
Feb. 11	6	By Lisbon Wine, at 11s. — per Ream, for	200 6	110	—	—	—
15	7	By Robert Uxley, at 10s. 6d. per Ream, for	300 8	157	10	—	—
			1000	530	—	—	—
1798		Per Contra	Cr.				
Jan. 27	4	By Paper	7	500	—	—	—
Feb. 2	5	By Isaac Reynolds, for E. Skinner's Note on d ^o Unwin, now given to I. Reynolds	8	20	—	—	—
28	R	By Balance, due to me	10	381	17	6	—
				901	17	6	—

		Per Contra		Cr.				l.	s.	d.
				Pcs.	Yds.					
1798										
Jan. 30	5	By Sundry Accounts, at 4s. per Yard,								
		for		40	640	—		128	—	—
Feb. 14	7	By Samuel Grainger, at 4s. per Yard,								
		for		4	64	10		12	16	—
28	R	By Balance, unfold, at 3s. 6d. per Yard,								
		for		56	896	10		156	16	—
				100	1600			297	12	—

1798	Per Contra		Cr.					
Jan. 29	4	By <i>Norwich</i> Crape	8	280	—	—	—	—
Feb. 15	7	By Sundry Accompts	—	620	—	—	—	—
				900	—	—	—	—

1798		Per Contra		Cr.					
Feb.	2	5	By Sundry Accompts	—	330	—	—		
	28	R	By Balance, due to me.....	10	42	—	—		
							372	—	—

		Per Contra	Cr.						
			Pcs.	Yds.					
1798									
Feb. 14	6	By Samuel Grainger, at 6s. 6d. per Yard	10	150	10	48	15	—	—
27	8	By Robert Uxley, at 6s. 6d. per Yard	10	150	8	48	15	—	—
28	R.	By Balance, unfold, at 6s. 0d. per Yard	20	300	10	90	—	—	—
			—	—		—	—	—	—
			40	600		187	10	—	—
			—	—		—	—	—	—

		Per Contra		Cr.					
				Pcs.	Yds.				
1798									
Feb. 14	6	By Samuel Grainger, at 2s. 10d. per Yard		10	120	10	17	—	—
28	R	By Balance, unfold, at 2s. 6d. per Yard		90	1080	10	135	—	—
				100	1200		152	—	—
				—	—		—	—	—

		Dr.			
			l.	s.	d.
1798		Thomas Shaw			
Feb. 4	5	To Cash, paid <i>William Smith</i> , by Order of d ^o <i>Shaw</i>	1	100	—
21	8	To Sundry Accompts	—	232	3 4
				332	3 4

		Serge	Dr.			
				Pcs.	Yds.	
1798						
Feb. 10	6	To Sundry Accompts, at 1s. per Yard	100	1400	1	70 — —
28	R	To Profit and Loss, gain'd by this Account			9	1 15 —
						71 15 —

		Profit and Loss	Dr.			
1798						
Jan. 25	4	To <i>Richard Remnant</i> , lost by the Rebate of 432l. for 3 Months, at 5 per Cent.	7	5	6	8
Feb. 9	6	To <i>John Hammond</i> , Esq. lost by an Abatement	6	—	—	5
26	8	To <i>Samuel Grainger</i> , abated in Composition . .	10	43	15	—
28	R	To House Expenses	5	108	6	2
—	R	To Stock, gain'd by two Months trading . . .	1	218	3	6
				375	11	9

Note, This Account is always made Dr. to *Stock* for the Balance thereof, if there be a Gain in the Trade, and Cr. by *Stock* if there be a Loss: And the Reason is obvious enough; For if there be a Gain, it is evident that the Goods were sold for more than they were bought for, and therefore *Stock* must be Cr. by *Profit and Loss* for the same: the contrary, if there be a Loss, which seldom happens to a careful Trader.

Admit, therefore, a Man's whole *Stock* to consist of but one Sort of Goods: hence, as that is his *Stock*, the *prime Cost* thereof, and the *Gain* must go together to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the *Profit* arising from the Sale of those Goods: and as that must be placed on the Cr. Side of *Stock*; so *Profit and Loss* must be Dr. to *Stock* for the same Balance or Gain, and not to any thing else.

For Example.

1. Suppose the Merchant's whole *Stock* should consist of *Pepper*, which is worth 68l. 8s. Page 1, then it must be

Pepper	Dr.	Stock	Cr.
To Stock - - - 68l. 8s.		By Pepper - - - 68l. 8s.	

2. Suppose the *Pepper* to be all sold upon Trust to *Robert Moore* for 72l. 13s. 6d. then is

Robert Moore	Dr.	Pepper	Cr.
To Pepper 72l. 13s. 6d.		By Robert Moore 72l. 13s. 6d.	

3. To balance this Account; as there is a *Gain* upon the Sale of the said *Pepper*: so for that *Gain* you must make

Pepper	Dr.	Profit and Loss	Cr.
To Profit and Loss 4l. 5s. 6d.		By Pepper - - - 4l. 5s. 6d.	

1798	Per Contra	Cr.		l.	s.	d.
Feb. 3	5 By Cash, receiv'd of <i>John James</i> , for <i>Shaw's</i> Use	1	100	—	—	—
21	8 By Sundry Accompts	—	232	3	4	—
			332	3	4	—

1798	Per Contra	Cr.				
Feb. 13	6 By <i>Robert Uxley</i> , at 15d. per Yard	Pcs. Yds	8	8	15	—
	R By Balance, unfold, at 1s. per Yard	10	140	63	—	—
		90	1260	71	15	—
		100	1400			

1798	Per Contra	Cr.				
Jan. 28	4 By <i>Martin Unwin</i> , gain'd by the Rebate of 500l. at 5 per Cent.	7	4	18	10 $\frac{1}{2}$	—
Feb. 28	R By Tobacco	1	82	6	10 $\frac{1}{4}$	—
—	R By Pepper	1	4	5	6	—
—	R By Canary	2	107	—	—	—
—	R By Hops	2	7	—	10 $\frac{1}{4}$	—
—	R By French Wine	2	19	15	—	—
—	R By Holland	2	14	16	—	—
—	R By Broad Cloth	2	5	15	—	—
—	R By Shalloon	3	—	16	8	—
—	R By Drugget	3	2	10	—	—
—	R By Oporto Wine	5	30	—	—	—
—	R By Lisbon Wine	6	33	10	—	—
—	R By Stuffs	6	4	—	—	—
—	R By Paper	7	30	—	—	—
—	R By Norwich Crape	8	17	12	—	—
—	R By Duroy	8	7	10	—	—
—	R By Sagathee	8	2	—	—	—
—	R By Serge	9	1	15	—	—

4. To balance the Account of Profit and Loss, you must make

Profit and Loss	Dr.	Stock	Cr.
To Stock - - 4l. 5s. 6d.		By Profit and Loss 4l. 5s. 6d.	

5. Then, because *Robert Moore* has not paid for the *Pepper*, to balance this Account you must make

Balance	Dr.	Robert Moore	Cr.
To Robert Moore 72l. 13s. 6d.		By Balance - 72l. 13s. 6d.	

Lastly, To balance the whole Account, you must make

Stock	Dr.	Balance	Cr.
To Balance - 72l. 13s. 6d.		By Stock - - 72l. 13s. 6d.	

Hence it appears, by taking a Survey of these Statings, that *Stock* stands Cr. both by *Pepper* for the prime Cost, and by *Profit and Loss* for the Gain thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the said *Pepper* sold to Advantage, which is equal to the prime Cost and the Profit taken together.

1798	Samuel Grainger		Dr.		<i>l.</i>	<i>s.</i>	<i>d.</i>
Feb. 14	6	To Sundry Accompts			78	11	
		Balance	Dr.				
1798			Mark				
Feb. 28	R	To Cash remaining in Hand, carried to the next Ledger		1	8099	4	2½
—	R	To Canary, unfold, 5 Pipes, at 25 <i>l.</i> per Pipe	R U	2	125	—	—
—	R	To Hops, unfold, 44 Bags, wt. 132 <i>C.</i> 2 <i>qrs.</i> at 28 <i>s.</i> per <i>C.</i> ..	T S	2	185	10	—
—	R	To French Wine, unfold, 10 Hhds. at 30 <i>l.</i> per Hhd.	R U	2	300	—	—
—	R	To Drugget, unfold, 20 Pieces, qt. 280 Yards, at 3 <i>s.</i> 4 <i>d.</i> per Yard	T S	3	46	13	4
—	R	To Sir Robert Johnson, due to me		3	30	—	—
—	R	To Sir Humphry Parsons, due to me		4	16	—	—
—	R	To William Baker, Esq. due to me on Bond		4	500	—	—
—	R	To William Warner, due to me, to be paid April 30th next		4	34	7	—
—	R	To Brandon George, due to me ..		5	32	—	—
—	R	To Samuel Fairman, due to me ..		5	28	—	—
—	R	To Lisbon Wine, unfold, 25 Hhds. at 7 <i>l.</i> per Hhd.	{ RM 15 } { RU 10 }	6	175	—	—
—	R	To William Lowfield, Esq. due to me		6	128	13	—
—	R	To Thomas Johnson, due to me ..		6	256	14	3¼
—	R	To John Hammond, Esq. due to me, to be paid April 20th next		6	100	—	—
—	R	To Martin Unwin, due to me ..		7	381	17	6
—	R	To Norwich Crape, unfold, 56 Pcs. qt. 896 Yards, at 3 <i>s.</i> 6 <i>d.</i> per Yd.	R U	8	156	16	—
—	R	To Isaac Reynolds, due to me ..		8	42	—	—
—	R	To Duroy, unfold, 20 Pieces, qt. 300 Yards, at 6 <i>s.</i> per Yard ..	I R	8	90	—	—
—	R	To Sagathee, unfold, 90 Pieces, qt. 1080 Yards, at 2 <i>s.</i> 6 <i>d.</i> per Yard	I R	8	135	—	—
—	R	To Serge, unfold, 90 Pieces, qt. 1260 Yards, at 1 <i>s.</i> per Yard ..	W B	9	63	—	—

Note 1, Every Article under the Head of Balance, on the Dr. Side, is derived or brought from the Cr. Side of that particular Accompt, which is made Cr. by Balance.

2. These Articles taken together, make up the Whole of your present Estate in Money, Goods and Debts due to you; and in your next Books, that is, in your Journal and Ledger, they must each of them be made Dr. to Stock, because each Particular is a Part thereof.

10925 15 4½

1798		Per Contra	Cr.		l.	s.	d.
Feb. 14	6	By Cash received in Part.....		1	28	11	—
26	8	By Sundry Accompts		—	50	—	—
					78	11	—

1798		Per Contra	Cr.		l.	s.	d.
Feb. 28	R	By Thomas Preston, Esq. due to him, to be paid May 14th next.....		3	90	—	—
—	R	By Robert Uxley, due to him		8	322	10	—
—	R	By Stock, for the neat Proceed of my whole Estate		1	10513	5	4 $\frac{1}{2}$
					10925	15	4 $\frac{1}{2}$

Note 1, Every Article under the Head of Balance on the Cr. Side (the last only excepted) is derived or brought from the Dr. Side of that particular Account which is Dr. to Balance.

2. These *Articles* taken together make up the Whole of what you owe or stand indebted to others: And as your *Stock* is obliged to make good those *Debts*; so, in your next *Journal* and *Ledger*, your *Stock* must be made *Dr.* to every one of them, they being so many *Crs.* to whom you are *obliged*.

3. The last *Article* only, where *Balance* is made *Cr.* by *Stock*, shews the neat Produce of your whole Estate, and what you are really worth, when all your *Debts* are paid.

4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* should exceed, and in your next Books *Stock* must be credited with the same, for the whole Quantity and Value, because each Particular is *Dr.* to *Stock* for its respective Quantity and Value.

Lastly, If what you owe should at any Time exceed your *Cash*, *Goods* untold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then must be placed on the *Dr.* Side, shews that you are so much worse than nothing, which Sum, if it should be pretty large, will oblige you to call your *Creditors* to a Composition, in order to enable you to carry on Business again.

Dr. THE TRIAL BALANCE. Cr.

l.	s.	d.		l.	s.	d.
535	13	—	Stock	1	108	30
10437	4	2	Cash	1	2337	18
939	11	—	Tobacco	1	1021	17
68	8	—	Pepper	1	72	13
1150	—	—	Canary	2	1132	—
404	4	3½	Hops	2	225	15
570	—	—	French Wine	2	289	15
57	12	—	Holland	2	72	8
90	—	—	Broad Cloth	2	95	15
11	13	4	Shalloon	3	12	10
57	3	4	Drugget	3	13	—
100	—	—	Thomas Preston, Esq.	3	190	—
476	—	—	Sir Robert Johnson	3	446	—
250	—	—	John Herbert	3	250	—
580	—	—	Capt. John Smith	4	580	—
270	—	—	Capt. William Andrews	4	270	—
116	—	—	Sir Humphrey Parsons	4	100	—
700	—	—	William Baker, Esq.	4	200	—
50	—	—	William Warner	4	15	13
89	—	—	Brandon George	5	57	—
108	6	2	House Expenses	5	—	—
125	—	—	Oporto Wine	5	155	—
28	—	—	Samuel Fairman	5	—	—
181	—	—	Elias Skinner	5	181	—
399	—	—	Lisbon Wine	6	257	10
128	13	—	William Lowfield, Esq.	6	—	—
256	14	3½	Thomas Johnson	6	—	—
20	—	—	Stuffs	6	24	—
167	5	—	John Hammond, Esq.	6	67	5
600	—	—	Robert Moore	7	600	—
270	—	—	John Osborne	7	270	—
432	—	—	Richard Remnant	7	432	—
500	—	—	Paper	7	530	—
901	17	6	Martin Unwin	7	520	—
280	—	—	Norwich Crape	8	140	16
577	10	—	Robert Uxley	8	900	—
372	—	—	Isaac Reynolds	8	330	—
180	—	—	Duroy	8	97	10
150	—	—	Sagathée	8	17	—
332	3	4	Thomas Shaw	9	332	3
70	—	—	Serge	9	8	15
49	2	1	Profit and Loss	9	4	18
78	11	—	Samuel Grainger	10	78	11
23159	5	1			23159	5

The End of the first Ledger.

THE CASH-BOOK.

1798	Cash	Dr.	l.	s.	d.
Jan. 1	1 To Stock	1	8000	—	—
2	2 To Holland, received in full	2	22	—	—
7	2 To Sir Robert Johnson, received in Part.	3	100	—	—
12	2 To Elias Skinner, received in full	5	27	—	—
13	3 To Lisbon Wine, received in full	6	25	10	—
15	3 To Sir Robert Johnson, received in Part.	3	100	—	—
18	3 To Capt. John Smith, received in full	4	580	—	—
23	4 To Canary, received in Part.	1	290	—	—
25	4 To Richard Remnant, received in full for his early Payment	7	426	13	4
30	4 To Norwich Crape, received in Part of William Warner	8	28	—	—
			9599	3	4

1798	Cash	Dr.	l.	s.	d.
Feb. 1	5 To Balance brought from the last Month	—	8518	8	11½
5	5 To Elias Skinner, received in Part	5	90	—	—
3	5 To Thomas Sharw, received of John James, for Sharw's Use	9	100	—	—
5	5 To Brandon George, received in full	5	57	—	—
6	5 To Thomas Preston, Esq. received in full	3	65	—	—
8	6 To Sundry Accompts, received in full	—	110	3	—
9	6 To John Hammond, Esq. received in Part	6	67	—	—
14	6 To Samuel Grainger, received in Part	10	28	11	—
18	7 To Elias Skinner, received in full	5	44	—	—
Error 21	8 To Thomas Sharw, received in full	9	66	3	4
23	8 To John Osborne, received in full of James Jenkins	7	270	—	—
26	8 To Samuel Grainger, received in full of a Com- position	10	6	5	—
			9422	11	3½

Note 1, The last Line but three, marked with *Error* in the Margin, was done on Purpose to shew the Learner how to balance it in the like Case; which see on the Cr. Side.

2. The Error must not be added with the rest of the Mony, when it is carried to the Ledger, because it was never received.

The End of the

1798		Per Contra	Cr.		l.	s.	d.
Jan. 8	2	By Sir Humphrey Parsons, paid in full	4	100	—	—	—
14	3	By Tobacco, paid in full	1	298	—	—	—
17	3	By William Baker, Esq. paid in full	4	150	—	—	—
28	4	By Martin Unwin, paid in full	7	495	1	11	$\frac{1}{2}$
31	5	By House Expenses, for sundry Charges this Month	5	37	13	3	—
—	R	By Balance, remaining in Hand, carried to the next Month	—	8518	8	11	$\frac{1}{2}$
				9599	3	4	—

1798		Per Contra	Cr.		l.	s.	d.
Feb. 2	5	By Isaac Reynolds, paid in Part	8	100	—	—	—
4	5	By Thomas Shaw, paid William Smith, by Order of d ^o Shaw	9	100	—	—	—
10	6	By Serge, paid in Part	9	20	—	—	—
11	6	By Lisbon Wine, paid in Part	6	70	—	—	—
15	7	By Robert Uxley, paid in Part	8	100	—	—	—
16	7	By Tobacco, paid in Part	1	113	13	9	—
20	7	By William Baker, Esq. paid in Full	4	50	—	—	—
21	8	By Error on the Dr. Side	—	66	3	4	—
	8	By Thomas Shaw, paid in full	9	66	3	4	—
22	8	By William Baker, Esq. lent him on Bond, for 6 Months, at 5 per Cent.	4	500	—	—	—
25	8	By Robert Moore, for his Draft on me, payable to John Ash, or Order	7	66	13	9	—
28	8	By House Expenses, for sundry Charges, this Month	5	70	12	11	—
—	R	By Balance, remaining in Hand, carried to the next Month	10	8099	4	2	$\frac{1}{4}$
				9422	11	3	$\frac{1}{4}$

Note 1, The last Line but nine, having the *Index* prefixed to it in the Margin, shews that it was inserted to balance the Error committed on the Dr. Side of this Account.

2. The Error must not be added with the rest of the Money, when it is carried to the *Ledger*, because it was never paid.

first Cash Book.

BOOK OF HOUSE-EXPENSES.

House-Expenses Dr. to Cash.		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1798							
Jan. 1	Paid for 3 Rabbits	0	2	6			
2	a Load of Hay	1	16	0			
3	a <i>Cheshire</i> Cheese, wt. 57 <i>lb.</i> at 4 <i>d.</i> per <i>lb.</i>	0	19	0			
4	a Firkin of Butter, wt. 56 <i>lb.</i> at 8 <i>d.</i> per <i>lb.</i>	1	17	4			
5	a Load of Straw	1	7	0			
6	the Baker's Bill	0	17	0			
7	a Suit of Apparel	8	0	0			
					14	18	10
8	6 Mahogany Chairs	6	0	0			
9	the Coachman's Bill	0	17	7			
10	the Butcher's Bill	0	19	7			
11	2 <i>lb.</i> Sauages	0	1	0			
12	Turnips and Potatoes	0	0	9			
13	Endive and Celery	0	0	4			
14	$\frac{1}{4}$ <i>lb.</i> Flour of Mustard	0	0	6			
15	the Brewer's Bill	0	10	0			
					8	9	9
16	the Smith's Bill	0	19	8			
17	3 Quarter's of Oats, at 15 <i>s.</i> per Quarter	2	5	0			
18	1 Quarter's Wages for the Cook ..	2	0	0			
19	a Goose	0	3	6			
20	a Sett of China Ware	3	0	0			
21	a Gross of best Corks	0	5	0			
22	a Turkey	0	5	0			
23	2 Fowls	0	3	6			
					9	1	8
24	1 Quarter's Salary to the Coachman	2	10	0			
25	1 <i>Gloucestershire</i> Cheese, wt. 21 <i>lb.</i> at 3 <i>d.</i> per <i>lb.</i>	0	5	3			
26	the Baker's Bill	0	19	6			
27	2 Hair Brooms	0	2	0			
28	3 Hearth Brushes	0	1	0			
29	a Gammon of Bacon	0	4	6			
30	2 Quarts of Pease	0	0	5			
31	the Butcher's Bill	1	0	4			
					5	3	0
					37	13	3

House-Expenses Dr to Cash.

		L.	s.	d.	L.	s.	d.
1798							
Feb.	1	Paid for a Load of Sand	0	6	0		
	2	the House-Maid, a Quarter's Wages	1	5	0		
	3	the Brewer, for a Barrel of Beer..	6	10	0		
	4	for Potatoes	0	0	3		
	5	the Smith, for mending the Poker,					
		Tongs, and Fire-shovel	0	2	6		
	6	for mending the Jack and Spits ..	0	2	6		
	7	the Carpenter, for mending the					
		Shelves in the Kitchen.....	0	7	6		
						2	13 9
	8	the Butcher's Bill	1	19	2		
	9	the Baker's Bill	0	19	10		
	10	for 6 Chaldrons of Coals	9	0	0		
	11	the Mason for mending the Kitchen					
		Floor	0	12	6		
	12	the Footman 1 Quarter's Wages..	2	0	0		
	13	the Cook's Bill for Greens, &c...	0	7	8		
	14	the Chamber-Maid a Quarter's					
		Wages	1	10	0		
						16	9 2
	15	for a new Stove in the Parlour ..	4	10	0		
	16	ditto.....Dining-room	6	0	0		
	17	the Back-maker for some Brewing-					
		Vessels	7	8	0		
	18	the Cooper for 6 new Barrels	2	7	6		
	19	the Copper-smith for 2 new Coppers	9	14	6		
	20	the Bricklayer for setting the said					
		Coppers	5	3	6		
	21	the Smith for Iron work to the same	3	17	0		
						39	0 6
	22	for a Mill to grind the Malt	1	16	0		
	23	for a Quarter of Malt and 10lb. of					
		Hops.....	3	4	0		
	24	for a Load of Hay	1	16	0		
	25	ditto of Straw	0	18	0		
	26	the Baker's Bill	1	12	0		
	27	the Butcher's Bill	2	16	6		
	28	for 1 Doz. of Candles	0	7	0		
						12	9 6
						70	12 11

The End of the first Book of House-Expenses.

(1)

THE WASTE BOOK.

LONDON, MARCH 1, 1798.

		l.	s.	d.
An INVENTORY of my whole Estate, consisting of Mony, Goods and Debts, owing to and by me <i>John Simmons</i> , taken this Day; and is as follows, viz.				
		l.	s.	d.
J.	<i>Imprimis</i> , I have in ready Mony	8099	4	2½
J. RU	<i>Item</i> , 5 Pipes of Canary, at 25 <i>l.</i> per Pipe	125	0	0
J. TS	44 Bags of Hops, wt. 132 <i>C.</i> 2 <i>qrs.</i> at 28 <i>s.</i> per <i>C.</i>	185	10	0
J. RU	10 Hhds. of French Wine, at 30 <i>l.</i> per Hhd.	300	0	0
J. TS	20 Pieces of Drugget, qt. 280 Yards, at 3 <i>s.</i> 4 <i>d.</i> per Yard.	46	13	4
J. RM15 RU10 }	25 Hhds. of Lisbon Wine, at 7 <i>l.</i> per Hhd.	175	0	0
J. RU	56 Pieces of Norwich Crape, qt. 896 Yards, at 3 <i>s.</i> 6 <i>d.</i> per Yard	156	16	0
J. I R	20 Pieces of Duroy, qt. 300 Yds. at 6 <i>s.</i> per Yard	90	0	0
J. I R	90 Pieces of Sagathee, qt. 1080 Yards, at 2 <i>s.</i> 6 <i>d.</i> per Yard.	135	0	0
J. W B	90 Pieces of Serge, qt. 1260 Yds. at 1 <i>s.</i> per Yard	63	0	0
J.	Sir Robert Johnson owes me.	30	0	0
J.	Sir Humphry Parsons "	16	0	0
J.	William Baker, Esq. on Bond.	500	0	0
J.	William Warner, to be paid April 30 next	34	7	0
J.	Brandon George	32	0	0
J.	Samuel Fairman	28	0	0
J.	William Lowfield, Esq.	128	13	0
J.	Thomas Johnson	256	14	3½
J.	John Hammond, Esq. to be paid April 20 next	100	0	0
J.	Martin Unwin.	381	17	6
J.	Isaac Reynolds	42	0	0
		10925	15	4½
I am indebted as follows, viz.				
J.	To Thomas Preston, Esq; to pay May 14 next	90	0	0
J.	To Robert Uxley	322	10	0
		412	10	—

London, March 2, 1798.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
7. Sir Robert Johnson has paid me in full..... <i>Note,</i> This being a very plain Case, the Learner I presume, by this Time, can tell that <i>Cash</i> must be made Dr. to Sir Robert Johnson for the Sum received, and Sir Robert Johnson Cr. by <i>Cash</i> for the same Sum; and therefore for the future, in all such single Cases of paying and receiving Money, and of buying and selling Wares, either upon Trust or present Payment, I shall omit any further Instructions concerning them, imagining what has been already said to be sufficient.	30	—	—
4			
7. Bought of James Allen, at Garraway's Coffee-House, the good Ship <i>James</i>, Burthen 300 Tons, or thereabout for 1500<i>l.</i> <i>l. s. d.</i> Paid 5 per Cent. down 75 0 0 And the rest in 5 Days 1425 0 0	1500	—	—
I have also ordered her to be repaired and fitted out with all Speed, for a Privateer against the <i>French</i>. <i>Note,</i> This may be journalized two Ways, viz. 1. Make Ship <i>James</i> Dr. to James Allen for the whole Sum, and James Allen Cr. by Ship <i>James</i> for the same Sum. Next make James Allen Dr. to <i>Cash</i> for the Sum paid him, and <i>Cash</i> Cr. by James Allen for the same Sum. Or, 2. Ship <i>James</i> Dr. to Sundry <i>Accompts</i> for the whole Value; then make <i>Cash</i> Cr. by Ship <i>James</i> for the Money paid down, and James Allen Cr. by the said Ship for what remains due. I have made Choice of this latter Way.			
6			
7. Sold to John Herbert $\frac{1}{8}$ Part of the abovesaid Ship <i>James</i>, and received present Money..... <i>Note,</i> The Part of the Ship <i>James</i>, in this Case, is to be esteemed as Goods, and then it will be easy to conceive, that <i>Cash</i> must be Dr. to Ship <i>James</i> for the Sum received, and Ship <i>James</i> Cr. by <i>Cash</i> for the same Sum.	125	—	—
8			
7. Sold to Capt. John Smith $\frac{1}{8}$ Part of the Ship <i>James</i>, and received present Money..... I have also agreed to his going Master of the said Ship.	125	—	—
9			
7. Paid James Allen in full for the Ship <i>James</i>	1425	—	—
10			
7. Sold to William Baker, Esq. $\frac{1}{8}$ Part of the abovesaid Ship, for which he is to pay in 7 Days	125	—	—

London, March 12, 1798.

- J. By an unlucky Accident last Night, 3 Iron Hoops broke off from one of the Hhds. of *Lisbon Wine*, in Consequence of which, one of the Staves gave way, whereby about 6 Gallons only were saved, which I ordered to be bottled off; the rest was entirely lost. The Prime Cost of the said Hhd. was

l. s. d.

7 — —

Note, Notwithstanding that some of the Wine was saved, yet as it was not intended for Sale, the whole Hoghead must go to the Account of *Profit and Loss*, which must be made Dr. to *Lisbon Wine* for the prime Cost of the said Hoghead, and *Lisbon Wine* must be made Cr. by *Profit and Loss* for the said Hoghead and its Value as aforesaid.

14

- J. Sold to Robert Uxley $\frac{1}{8}$ Part of the Ship *James*, for ..

125 — —

17

- J. William Baker, Esq. has paid me for his $\frac{1}{8}$ Part of the Ship *James*

125 — —

20

- J. Sold a Pipe of Canary to William Dello, for which he paid me in full

30 — —

21

- J. Sold to Sir Robert Johnson, 20 Pieces of Drugget, qt. 280 Yards, at 3s. 6d. per Yard

49 — —

23

- J. Paid Thomas Preston, Esq. in Part l. s. d.
 Abated me for my early Payment } 89 7 0 $\frac{1}{2}$
 at 5 per Cent. } 0 12 11 $\frac{1}{4}$

90 — —

Note, This Case is the same with that of Jan. 28, which see.

25

- J. Sold to Sir Robert Johnson $\frac{1}{8}$ Part of the Ship *James*, for which he has paid me in full £125 0 0
 He has also paid me in full of a Debt .. 49 0 0

174 — —

Note, The Cash here received is on a double Account, viz. 125l. for the Ship *James*, and 49l. more for a Debt formerly due, and therefore you must, in this Case, make *Cash* Dr. to *Sundry Accounts* for the whole Sum, and then you must make *Ship James* Cr. by *Cash* for the 125l. paid you on her Account, and *Sir Robert Johnson* Cr. by *Cash* for the rest.

26

- J. Paid Thomas Young, Joiner, for Work done in the Ship *James*

20 17 —

Note, In this Case you are not to make *Thomas Young*, but *Ship James* Dr. to *Cash* for the Joiner's Work, and *Cash* Cr. by *Ship James* for the same, it being another Expense on the said Ship.

London, *March 27, 1798.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
J. Paid <i>Thomas Pearce</i> , Rigger, for rigging the Ship <i>James</i>	27	14	6
28			
J. Paid <i>Dryden Smith</i> , Builder, for his repairing the Ship <i>James</i>	40	8	—
30			
J. Paid <i>Nathaniel Westall</i> , Painter, for painting the Ship <i>James</i>	7	4	6
31			
J. Paid sundry Charges this Month, as <i>per</i> Book of House-Expenses	33	4	6
April 1			
J. <i>Richard Lamb</i> , of <i>Harwich</i> , sends me Word that he has bought for my Accompt, pursuant to an Order sent him the 4th of last Month, 100 Quarters of Wheat, and ship'd it on board the good Ship <i>Swan</i> , <i>William Lyon</i> , Master, and consign'd it to <i>Jacob Van-Hoove</i> , of <i>Amsterdam</i> , to sell for my Accompt. That he also had paid sundry Charges on shipping it, as <i>per</i> Invoice, all which, with his Commission, at 1 <i>per Cent.</i> comes to	99	8	—
<i>Note</i> , In this Case there is no Occasion to descend to Particulars, but make Voyage to <i>Amsterdam</i> , consign'd to <i>Jacob Van-Hoove</i> , Dr. to <i>Richard Lamb</i> of <i>Harwich</i> , for the whole Cost of the said <i>Wheat</i> , and <i>Richard Lamb</i> Cr. by Voyage to <i>Amsterdam</i> , for the same Sum.			
2			
J. <i>Richard Lamb</i> , of <i>Harwich</i> , has drawn a Bill on me for 99 <i>l.</i> 8 <i>s.</i> payable to <i>William Angel</i> , or Order, the 30th Instant, which Bill I have this Day accepted, and becomes due <i>May 3</i> next, including the three Days of Grace	99	8	—
<i>Note</i> , This is only transferring the Accompt from <i>Lamb</i> to <i>Angel</i> , and by your Acceptance of the Note <i>Lamb</i> is paid, therefore make <i>Lamb</i> Dr. to <i>Angel</i> , and <i>Angel</i> Cr. by <i>Lamb</i> , both for the Value of the said Note. Or the whole Entry might be omitted till the Day of Payment, and then make <i>Lamb</i> Dr. to <i>Cash</i> , and <i>Cash</i> Cr. by <i>Lamb</i> ; though I have used the former.			
3			
J. Paid the Blockmaker's Bill, for the Ship <i>James</i>	19	17	6
5			
J. Sold 10 Bags of Hops, weighing together 30 C. 1 <i>qr</i> at 33 <i>s.</i> <i>per C.</i> to <i>Robert Uxley</i>	49	18	3
7			
J. Paid the Ship Chandler's Bill, for several Guns, small Arms, Powder, Shot, and other Stores, for the Ship <i>James</i>	70 <i>d.</i>	13	—

London, April 10, 1798.

	l.	s.	d.
J. Sold to <i>William Evans</i> , $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Mony	125	—	—
12			
J. Sold to <i>James Jackson</i> , $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Mony	125	—	—
14			
J. Sold to <i>Thomas Jones</i> , $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Mony	125	—	—
20			
J. <i>John Hammond</i> has paid me in full	100	—	—
24			
J. Bought of <i>James Gray</i> , 100 Bags of Pepper, containing 325 2lb. at 10d. per lb. and paid present Mony	135	10	0
Which Pepper I have shipped on board the good Ship <i>Mary</i> , <i>James Hilder</i> , Master, and consign'd the same to <i>J. Van-Hoove</i> , of <i>Amsterdam</i> , to sell for my Accompt.			
Paid Charges on shipping the said Pepper as per Book of Charges of Merchandize }	4	17	10
	140	7	10
Note, As the Pepper is consign'd to <i>J. Van-Hoove</i> to sell for your Accompt, you must make Voyage to <i>Amsterdam</i> , consign'd to <i>J. Van-Hoove</i> Dr. to Cash for the whole Expence, and Cash Cr. by Voyage to <i>Amsterdam</i> , &c. for the same Sum.			
25			
J. <i>John Adams</i> has insured my aforesaid Adventure of Pepper, at the Rate of 5 per Cent. which I have paid him	7	—	4½
Note, This being an additional Charge on the above Voyage, you must make the said Voyage Dr. to Cash for the Mony laid out, and Cash Cr. by the same Voyage for the same Sum.			
27			
J. Paid <i>John Jones</i> , Butcher, his Bill on the Ship <i>James</i> ..	109	10	6
30			
J. <i>William Warner</i> has paid me in full	34	7	—
J. Paid sundry Charges this Month, as per Book of House-Expenses	39	16	10
May 1			
J. Paid <i>James Thatcher</i> , Baker, his Bill on the Ship <i>James</i> ,	86	18	6
2			
J. Paid <i>John Preswick</i> , Rope-maker, his Bill on the Ship <i>James</i>	46	17	—

London, May 3, 1798.

- J. Paid *Richard Lamb's* Draft on me to *William Angel*, which became due this Day, including the 3 Days of Grace

l. s. d.

99 8 —

Note, By looking back to *April 2*, the Time that you accepted the Bill, there was a Direction to make *R. Lamb* Dr. to *William Angel*, which discharged the Account of *Lamb*; and now, as you have paid the same, whether to *W. Angel* himself, or any other Person that may have received it of him, it matters not: so you must make *William Angel* Dr. to Cash for the Money paid, and Cash Cr. by *William Angel* for the same Sum.

- J. Paid *John Pepwell*, Anchorsmith, his Bill on the Ship *James*

73 11 6

- J. This Day the several Proprietors of the Ship *James* gave me a Meeting, and paid me their several and respective Parts of the foregoing Bills, except *Robert Uxley*, viz.

[not paid]

	l.	s.	d.
<i>John Herbert</i>	70	17	0
<i>John Smith</i>	70	17	0
<i>William Baker</i> , Esq. .	70	17	0
<i>Robert Uxley</i>	70	17	0
<i>Sir Robert Johnson</i> ..	70	17	0
<i>William Evans</i>	70	17	0
<i>James Jackson</i>	70	17	0
<i>Thomas Jones</i>	70	17	0

566 16 —

Note 1, As these several Payments were made upon the Account of the Ship *James*; so Cash must be made Dr. to the said Ship for the same, and Ship *James* Cr. by Cash for the like Sum.

2. *Robert Uxley*, being one of the Proprietors, has not paid his Part, nor is there any Occasion for it, because you stand largely indebted to him already, and therefore you must make *R. Uxley* Dr. to Ship *James* for his Part, and Ship *James* Cr. Or, you may make *Sundry Accounts* Drs. to Ship *James*, viz. Cash for the Sum received, and *R. Uxley* for his Part, and Ship *James* Cr. by *Sundry Accounts* for the whole Sum. I have followed this last Method.

- J. Paid *Robert Uxley* in Full

76 14 9

- J. Received Advice from *Jacob Van Hoo-ve*, that the Ship *Mary*, in which I had 100 Bags of Pepper, was unhappily lost on the Coast of *Holland*, and no Part of her Cargo saved. The Value was

140 2 19

Note, By looking back to *April 25*, you will find that the said Pepper was insured by *John Adams*, who now becomes your Dr. for the same, by Virtue of that Insurance; therefore you must make *John Adams* Dr. to Voyage to *Amsterdam* for the said Sum, and Voyage to *Amsterdam* Cr. by *John Adams* for the same Sum.

London, May 14, 1798.

J. *Jacob Van Hooze of Amsterdam*, writes to me in his Letter of the 6th Instant, that he had disposed of my 100 Quarters of Wheat, consign'd to him, at 16 *Guilders*, 12 *Stivers* per Quarter, amounting in the whole to 1660 *Guilders*: That he had also paid for Custom, and other necessary Charges, which, with his Commission, came to 48 *Guilders*, 17 *Stivers*, to be deducted. And that the neat Proceed was 1611 *Guilders*, 3 *Stivers*, which at 33s. 4d. per £ Sterling amounts to

l. s. d.

161 2 3½

Note 1, A *Stiver* is 2d. *Flem.* and a *Guilder* is 40d. See *Schoolm.*

Aff. p. 82. 33s. 4d. : 1l. : : 1611G. 3St. : 161l. 2s. 3d.½

2. As the above *Wheat* was consign'd to *Jacob Van Hooze*, for your own Account, so he becomes your Dr. whenever he disposes of it, and therefore you must make *Jacob Van Hooze's* Account Current Dr. to Voyage to *Amsterdam* for the neat Proceed of the same; and Voyage to *Amsterdam* Cr. by *Jacob Van Hooze* for the same Sum.

3. The Cr. Side, exceeding the Dr. that Difference will be the Gain by this Voyage.

17

J. Sold 1 Pipe of Canary to *William Coles*, and received of him for the same

30

20

J. Ship *James* having been out upon a Cruise, has taken a French Merchant Ship richly laden, homeward bound, which was ransomed for 40000l. Half of which, viz. 20000l. belongs to the Master and Men, and the other Half to the Owners; my Half of which I have received, and deposited in the Bank of England, and comes to

10000

Note, As the Money which you have received was upon the Account of Ship *James*: so Cash must be made Dr. to the said Ship, for the Sum received, and Ship *James* Cr. by Cash for the same Sum.

22

J. This Day had 10000l. Bank Annuity, bearing Interest at 3l. per Cent. transferred to me at 94l. per Cent.

l. s. d.

Bank Annuity 9400 0 0

Brokage 12 10 0

9412 10

The rest of the Money I have taken Home.

Note, In this Case you must make *Bank Annuity* Dr. to Cash for the whole Sum expended, and Cash Cr. by *Bank Annuity* for the same Sum. The remaining Part being taken Home, there need nothing be said about it, because it was understood to be in your own Possession before. Or you may make *Sundry Accounts* Drs. to Cash, viz.

Bank Annuity for the Sum paid for the *Stock* bought, and *Profit* and *Loss* for the *Brokage*: then make Cash Cr. by *Sundry Accounts* for the whole Expense. Either way will be right, though I have used the former.

London, May 25, 1798.

- J. My present Dwelling-House being out of Repair, I have, by Order of *Thomas Preston*, Esq. (my Landlord) employed *James Hart*, Joiner, and have paid him in Full

l. s. d.
17 9 6

Note, As you are not to be at the Charge of repairing your House yourself; so you must make your Landlord Dr. to Cash for the Mony you have laid out on it, and Cash Cr. by your Landlord for the same Sum.

28

- J. I have Insured to *James Allen*, 200l. on the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4l. per Cent. Premium

8 —

Note, As you are the Underwriter in this Policy of Insurance, for the Sum of 200l. at 4 per Cent. the said *James Allen*, becomes your Dr. for that Sum, he not having paid the Mony down: Hence if *James Allen* be made Dr. to Insurance Account for the afore said Premium, and Insurance Account Cr. by *James Allen* for the same Sum, the Account will be rightly stated.

31

- J. Paid sundry Charges this Month, as per Book of House-Expenses

43 11 2

June 2

- J. Received from on board the *Dolphin*, *Jacob Swaert*, Master, the following Goods, viz.
1000 Reams of fine Paper,
120 Pieces of Holland Cloth, and
100 Pieces of Long Lawn

- J. Which were consign'd to me from *Abraham Van Schooten*, Merchant, at *Roan*, to sell for his Account, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Employment, and am to make Returns in *Norwich Crape*, *Duroy* and *Broad Cloth*, as per Advice. Paid Freight, Custom, and other incident Charges on Receipt of the same

196 17 6

Note, As you have received the Goods for the Account of *Van Schooten*, and not for yourself, and having the Security in your own Hands, for the Mony that you have laid out for him; so you must make Goods for the Account of *Abraham Van Schooten* Dr. to Cash for the Charges, and Cash Cr. by the said Goods for the same Sum.

5

- J. Sold to *James Eaton* the 1000 Reams of Paper, for the Account of *Abraham Van Schooten*, at 6s. per Ream, for which he paid me in Full

300 —

Note, as *James Eaton*, has paid for the Paper, so you must make Cash Dr. to Goods for the Account of *Abraham Van Schooten*, for the Quantity of Paper and its Value, and Goods for the Account of *Abraham Van Schooten* Cr. by Cash for the same.

London, June 8, 1798.

- J. Sold to Sir Robert Johnson, 120 Pieces of Holland, for the Accompt of Abraham Van Schooten, at 3*l.* per Piece, for which he is to pay in 10 Days

l. s. d.

360 — —

Note, As Sir Robert has not paid for the Holland, you must make him Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Holland, and Goods for the Account of A. V. Schooten Cr. by Sir Robert for both Quantity and Value.

12

- J. Sold to the above Sir Robert Johnson, 100 Pieces of Long Lawn, for the Accompt of Abraham Van Schooten, at 2*l.* 10*s.* per Piece

250 — —

Received present Mony £100 0 0

The rest in 12 Days 150 0 0

Note 1, This may be journalized two Ways, as at Jan. 23, but take this Method, viz. make Sundry Accounts Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Long Lawn, viz.

Cash for the Mony received, and

Sir Robert Johnson for the Rest.

Then make Goods for the Account of A. V. Schooten Cr. by Sundry Accounts for both Quantity and Value.

2. The Goods being all sold, you may close the Account by making the said Goods Dr. to Sundry Accounts, viz. to Profit and Loss for the Advantage you received by your Commission, and to Abraham Van Schooten's Account Current for the neat Produce: then make each of them Cr. by Goods for the Account of Abraham Van Schooten for their respective Values, and 'tis done.

16

- J. Sammel Fairman has paid me in Full

28 — —

18

- J. Sir Robert Johnson has paid me in Part

360 — —

19

- J. Sold to Samuel Fairman, 10 Hhds. of Lisbon Wine, at 10*l.* per Hhd.

100 — —

23

- J. William Lowfield, Esq. has paid me in Full

128 13 —

24

- J. Sir Robert Johnson has paid me in Full

150 13 —

- J. Due to me Half a Year's Dividend on 1000*l.* Bank Annuity

150 — —

London, June 27, 1798.

7. Sold to *James Hicks* 10 Hhds. of *Lisbon Wine*, at 10*l.* 10*s.* per Hhd. and received present Money.....

l.	s.	d.
105	—	—

 28

7. Shipped on board the *Goodwill*, *William Higgins*, Master,

	l.	s.	d.
My own { 56 Pieces of <i>Norwich Crape</i> , qt. 896 } Yards, at 4 <i>s.</i> per Yard	179	4	0
20 Pieces of <i>Duroy</i> , qt. 300 Yards, at 6 <i>s.</i> 6 <i>d.</i> per Yard	97	10	0
22 Pieces of <i>Broad Cloth</i> , at 18 <i>l.</i> per Piece, (paid for).....	396	0	0
Charges thereon as per Invoice.....	10	7	6
My Commission on 683 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i> } at 2 per Cent.....	13	13	3

696	14	9
-----	----	---

All which go consign'd to *Abraham Van Schooten*, Merchant at *Roan*, for his own Accompt and Risque.

Note 1, As the foregoing Goods are consign'd to *Van Schooten*, for his own Accompt, and not for yours, so whether they ever come to his Hands or not, you must make *Van Schooten's Accompt Current Dr. to Sundry Accompts* for the whole Charge, viz.

To *Norwich Crape* for its Quantity and Value.

To *Duroy* for the same;

To *Cash* for the *Broad Cloth*, because you have bought it, and paid for it, but not entered it in your Books, and also for the Charges on shipping; and

To *Profit and Loss* for your Commission.

☞ The Commission comes to but 13*l.* 13*s.* 2*d.* 3 *grs.* though put down 13*l.* 13*s.* 3*d.* which Thing is often done, not by Mistake, but for the Purpose.

2. Then make each of them Cr. by *Van Schooten's Accompt Current* for its respective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in *Van Schooten's Accompt Current* will shew what he owes you, or you owe him, which must be brought to Accompt the next Time you are employed by him; or it may be done by Draft.

 30

7. Paid sundry Charges this Month, as per Book of House Expenses

40	8	10
----	---	----

London, July 4, 1798.

		l.	s.	d.
J. Shipped on board the <i>Goldfinch</i> , <i>William Davis</i> , Master.				
		l.	s.	d.
Cafe JJ	1 Cafe, containing 100 Silver Watches at 3 <i>l.</i> each, bought of <i>William Warner</i>	300	0	0
Bale JJ	1 Bale of Scarlet Cloth, containing 20 Pieces, at 20 <i>l.</i> per Piece, bought of <i>William Lowfield</i> , Esq.	400	0	0
Hhds. 1 to 30 each JJ	30 Hhds. of Tobacco, containing 170 C. Weight, bought of <i>Thomas Johnson</i> , at 4 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i> per C.	733	16	8
	Paid Custom, Freight, and other Charges on shipping the same	29	13	0
The Drawback on the said Tobacco, at 2 <i>l.</i> 11 <i>s.</i> 4 <i>d.</i> per C. amounts to		1463	9	8
		436	6	8

All which are consign'd to *Jaques Jolliffe*, Merchant,
at *Copenhagen*, to sell for the joint Accompt of *Samuel Smith*
and myself, each Half, and are numbered and
marked as *per Margin*.

Note 1. In order to journalize this Accompt rightly, you must
make *Voyage to Copenhagen* in Comp. between *Samuel Smith*
and self, each Half, consign'd to *Jaques Jolliffe* Dr. to *Sun-*
dry Accompts, viz.

To *William Warner*, for the Watches, and their Value;
To *William Lowfield*, Esq. for the Scarlet Cloth and its
Value;

To *Thomas Johnson*, for the Tobacco, and its Value; and
To *Cash* for the Charges.

2. Then each of them must be made Cr. by the said *Voyage* for the Goods, and their Values respectively.
3. As you are concern'd in Partnership, your Partner's *Accompt Current* must be made Dr. to his *Accompt in Company* for his Half of the said Goods and Charges.
4. For the Drawback on the Tobacco, you must make the *Commissioners* of the *Customs* Dr. to the said *Voyage in Company* for the Value of the Drawback, because the Tobacco is to be exported.
5. As you are supposed to be the principal Actor in this Cafe, you may also make your Partner's *Accompt in Company* Dr. to his *Accompt Current* for his half Part of the Drawback now, or let it alone till the *Commissioners* pay you: However I have done it now.
6. The young *Book-keeper*, perhaps, may be at a Loss for the Meaning of the Word *Drawback*, and therefore I give him this short Explanation.

When Goods are imported, they pay a Duty to the King; and when those Goods, or any Part of them are exported again, the *Commissioners* of the *Customs* pay back again so much of the Money they had received, as is in Proportion to the Quantity of Goods exported; and the Money so repaid is called the *Drawback*.

London, July 9, 1798.

- J. Ship *James*, after a smart Engagement with a *French* Merchant-man, took her, but afterwards she was ransomed for 5000*l.* the Half Part coming to the Owners is 2500*l.* my Half whereof as being Half Owner (which I have receiv'd) comes to

12500

Note, This must be journaliz'd exactly as at p. 7, May 20.

- J. This Day had 12000*l.* Old *South Sea* Annuity transferred to me at 91½ per Cent.

Old *South Sea* Annuity..... 10980 0 0
Paid Brokerage 13 14 6

10993

14

5

Note, Here you must make Old *South Sea* Annuity Dr. to Cash for the Money that you have laid out; and Cash Cr. by Old *South Sea* Annuity for the same Sum. Vide May 22, p. 7.

- J. I have insured 200*l.* on the *Scarlet Cloth* that Sir *Humphrey Parsons* has shipp'd on board the *Falcon*, from London to *Smyrna*, at 8 per Cent. to be paid upon News of her safe Arrival there

16

Note, As you have not received the Premium, therefore you must make Sir *Humphrey* Dr. to Insurance for it, and Insurance Cr. by Sir *Humphrey* for the same Sum.

- J. Bought of *John Marsh*, of *Manchester*, 5628*lb.* of superfine Thread, at 14*s.* 10½*d.* per *lb.*

4185

16

6

To pay at three two Months as follows, as per 3 Bills delivered, viz.

The first of 2185*l.* 16*s.* 6*d.* to pay 17 September next;

The second of 1000*l.* to pay 17 November next; and

The third of 1000*l.* to pay 17 January next.

Which Thread is for the Account of *James Severn* and self, each Half, myself having the Disposal of the same.

Note 1, As the Thread is in Comp. you must make Thread in Comp. between *James Severn* and self, each Half, Dr. to *John Marsh* for the Quantity and its Value; then make *John Marsh* Cr. by Thread in Comp. &c. for the same Sum.

2. Because you have a Partner, you must make his Account Current Dr. to his Account in Comp. for his Half of the said Thread; and your Partner's Account in Comp. Cr. by his Account Current for the same Sum.

- J. *Jaqes Jolliffe*, of *Copenhagen*, writes me Word, in his Letter of the 12th Instant, that he had received the Goods consign'd to him, for the joint Account of *Samuel Smith* and self; and the Commissioners of the Customs being made Dr. to that Voyage for a Drawback on 30 Hhds. of Tobacco, Part of the Goods consign'd to the said *Jaqes Jolliffe*; I have received the said Drawback, which is

436

6

3

London, July 20, 1798.

l. s. d.

Note 1, In this Case you are only to clear the *Commissioners*, and therefore you must make *Cash Dr.* to them for the Money received, and *Commissioners of the Customs Cr.* by *Cash* for the same Sum.

2. This *Transaction*, to some, may seem a little too hasty: But as some Persons are more successful in *Trade* than others, the whole of this *Voyage*, in all its following Circumstances, may be looked upon as happy in its quick Return.

23

7. Paid sundry Charges in bringing the Thread (in Comp. between *James Severn* and self) into my Warehouse

Note 1, This being an additional Charge on the said *Thread*, you must make that *Dr.* to *Cash* for the Money paid, and *Cash Cr.* by the said *Thread* for the same Sum.

2. Then, because your Partner is concern'd in the said Charges by you paid, you must make his *Account Current Dr.* to his *Account in Comp.* for his Half; and your Partner's *Account in Comp. Cr.* by his *Account Current* for the same Sum.

24

7. This Day *John Adams* came to pay me his Insurance on my 100 Bags of Pepper, lost, which was done as follows, viz.

Drawback on 140l. 7s. 10d. at 8 per Cent.	l.	s.	d.
	11	4	7
Received in Cash.....	129	3	3

Note 1, On the Payment of Insurance, it is customary for the paying Man to receive a *Drawback* of 6, 7, or more per Cent. Hence *Profit* and *Loss*, and *Cash* must be made *Drs.* to *Adams* for their respective Sums, and *Adams Cr.* by *Sundry Accounts* for the whole Sum.

2. The *Drawback* is 11l. 4s. 7d. $\frac{1}{2}$, but the $\frac{1}{2}$ is purposely omitted.

26

7. Received of Sir *Humphry Parsons* in Part

28

7. Sold *Timothy Hart* and Comp. 1000lb. of Thread, in Comp. between *James Severn* and Self, at 18s. per lb.

For which they are to pay in 3 two Months, that is to say, on *September 28*, *November 28*, and *January 28*, at 300l. each Payment, as per 3 Notes received.

Note 1, It is evident enough that *T. Hart* and Comp. must be made *Dr.* to *Thread in Comp.* between *James Severn* and Self for the Value; and that the said *Thread* must be made *Cr.* by *T. Hart* and Comp. for both Quantity and Value.

2. As you have a Partner, you must also make his *Account in Comp. Dr.* to his *Account Current* for his Half of the said *Thread* sold as above, viz. 450l. and then make your Partner's *Account Current Cr.* by his *Account in Comp.* for the same Sum.

I find a Difference of Opinions with regard to the making a Partner's *Account in Comp. Dr.* to his *Account Current* for Goods sold but not paid for: Some chusing to do it as soon as the Goods are sold, though upon Credit, while others omit

17 14 6

140 7 10

16 — —

900 — —

London, July 28, 1798.

the Entry till the Mony is paid. But I really think that the former Way is the more eligible; because when the Goods are all sold, and the Accompt closed, each *Partner's Accompt Current* shews what is due to him, and consequently, what that Partner, who keeps the Accompt, has to pay him.

31

- J. Paid sundry Charges this Month, as *per* Book of House-Expenses

21 18 —

August 3

- J. Sold to *Abraham Sanders*, 1000*lb.* of Thread, in Comp. between *James Severn* and self, at 18*s.* *per lb.* for which I have received present Mony

900 — —

Note, This Entry differs so very little from that of the 28th ult. in the Manner of Journalizing, that it can scarcely be called a Difference, only making *Cash Dr.* to *Thread* in Comp. instead of the Person; the other Part of making your Partner's *Accompt in Comp. Dr.* for his Half is the same as in that.

6

- J. Paid sundry Charges in refitting the Ship *James*, as *per* Bills

207 5 —

Note 1, As the Mony was paid on the Accompt of Ship *James*, she must be made *Dr.* to *Cash* for the same, and *Cash Cr.* (by the said Ship for the like Sum.

2. Make each Partner *Dr.* to the said Ship for his $\frac{1}{2}$ Part of the said Charges, *viz.* 12*l.* 19*s.* 0*d.* 3 *qrs.* and Ship *James Cr.* by *Sundry Accompts* for their several Sums taken together, *viz.* 103*l.* 12*s.* 6*d.*

8

- J. *Jaques Tolliffe*, of *Copenhagen*, by his Letter of the 2*d* Instant, writes me Word, that he had the good Fortune to dispose of all the Effects consign'd to him for the joint Accompt of *Samuel Smith* and self, soon after he received them; the neat Proceed whereof deducting all Charges and his Commission thereon, as *per* his Accompt of Sale, amounts to 10040 Rix Dollars, Exchange at 5*s.* *per* Dollar

2510 — —

Note 1, *Jaques Tolliffe* having disposed of all the Effects, you must now clear *Voyage to Copenhagen*, by making *Tolliffe's Accompt Current Dr.* to the *Voyage* for the neat Produce of the same, and the said *Voyage Cr.* by *J. Tolliffe's Accompt Current* for the same Sum.

2. Your Partner's *Accompt in Comp.* must be made *Dr.* to his *Accompt Current*, and his *Accompt Current Cr.* by his *Accompt in Comp.* for his Half of the said neat Produce.

12

- J. *Johannes Scheelbasse* having Occasion to go to *Copenhagen*, has desired me to draw a Bill on *Jaques Tolliffe* for the aforesaid 10040 Rix Dollars, payable to the said *Scheelbasse*, which I have accordingly done, he paying me 5*s.* 0*d.* $\frac{1}{2}$ *per* Dollar, which comes to

2520 9 3

K

London, August 12, 1798.

l. s. d.

Note 1, This is called buying a Bill, and is much safer to travel with than so much Money.

2. As you have received the Money, and as it concerns, in this Case, *Jaques Jolliffe* more than *Johannes Scheelbasse*, you must make *Cash Dr.* to *Sundry Accounts* for the whole Sum, viz. To *Jaques Jolliffe's Account Current* for the Money due from him to you, viz. 2510l.

To *Profit and Loss* for your Half of the Gain on the said *Dollars*, viz. 5l. 4s. 7d. and to *Samuel Smith's Account Current* for his Half; this being an additional Gain on the said *Voyage*, then make each of them *Cr.* by *Cash* for their respective Sums.

Thus will the Balance of your Partner's *Account in Comp.* shew what he has gain'd by Trade; and likewise the Balance of his *Account Current* shew what you are to pay him.

3. The Balance of your Partner's *Account in Comp.* must be carried to *Voyage to Copenhagen*, by making it *Cr.* by *Voyage to Copenhagen* for his Half Share of the Gain thereof, and *Voyage to Copenhagen Dr.* to Partner's *Account in Comp.* for the same Gain.

4. The Balance of the said *Voyage* will be your own clear Gain, which will also be the same with your Partner's; and therefore you must make *Voyage to Copenhagen Dr.* to *Profit and Loss* for your own Half Share of the Gain, and *Profit and Loss Cr.* by *Voyage to Copenhagen* for the same Sum: thus will this *Account* be closed.

14

J. Upon examining the List at *Lloyd's Coffee-House*, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to Sir *Humphrey Parsons*.....

200

Note, As you have not yet paid the Money, you must make *Insurance Dr.* to Sir *Humphrey Parsons* for the Sum insured, and Sir *Humphrey Parsons Cr.* by *Insurance* for the same Sum.

15

J. My Brother-in-Law *Christopher Verax* being dead, there is due to me from his Executor Mr. *William Warner*

1000

Note, Your Brother-in-Law *Verax* being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your *Dr.* of course, and accordingly must be made so in your Books, and *Profit and Loss* must be made *Cr.* by *William Warner* for the same Sum.

17

J. *William Simpson*, Cooper, has by my Order }
bottled off 1 Hhd. of French Wine, Value } 30 0 0
1 D^o Lisbon Wine 7 0 0
for the Use of the family.

37

Note, As the French and Lisbon Wines were bottled off for the Use of the House, and not to be sold, you must here make *House-Expenses* or *Profit and Loss Dr.* to *Sundry Accounts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them *Cr.* by *House-Expenses*, or by *Profit and Loss* for their Quantities and Values respectively. I have used *House-Expenses*.

London, August 20, 1798.

- J. This Day received the unfortunate News, that Ship *James* was taken by a *French Privateer* of superior Force, and carried into *Brest*.

Note, This Passage being a Matter of Information, more than any thing else; and as the said Ship has already made a sufficient Gain, no journalizing need be made, but the whole Account of the said Ship may be balanced, and thereby the clear Gain be known.

22

- J. *William Baker*, Esq. has paid me Half a Year's Interest, which is due this Day on the 500*l.* lent him *Feb. 22* last

Note, In this Case you are to make *Cash Dr.* to *Profit and Loss*, or to *Interest Account* (I have made it to *Profit and Loss*) and not to the Man that you received it of, for the Sum so received, and *Profit and Loss Cr.* by *Cash* for the same Sum.

23

- J. This Day the several Proprietors of the Ship *James* met, and paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>John Herbert</i>	12	19	0 $\frac{1}{2}$
<i>John Smith</i>	12	19	0 $\frac{1}{2}$
<i>William Baker</i> , Esq.	12	19	0 $\frac{1}{2}$
<i>Robert Uxley</i>	12	19	0 $\frac{1}{2}$
<i>Sir Robert Johnson</i> ..	12	19	0 $\frac{1}{2}$
<i>William Evans</i>	12	19	0 $\frac{1}{2}$
<i>James Jackson</i>	12	19	0 $\frac{1}{2}$
<i>Thomas Jones</i>	12	19	0 $\frac{1}{2}$

Note, In this Case you are only to make *Cash Dr.* to *Sundry Accounts* for the Money received, and each Man *Cr.* by *Cash* for his respective Sum by him paid.

26

- J. The three Bills given by me to *John Marsh*, of *Manchester*, for Thread in Comp. between *James Severn* and myself, were this Day brought to me for Acceptance by the following Persons, which I have accordingly accepted, viz.

Thomas Preston for 218*l.* 16*s.* 6*d.* payable 17 *Sept.* next
Sir R. Johnson for 1000 0 0 d^o 17 *Nov.* next
Robert Uxley for 1000 0 0 d^o 17 *Jan.* next

Note, This is no more than transferring the Account from *Marsb* to the several Possessors of those Bills; and by your Acceptance of them *Marsb* is paid, and therefore must be discharged; consequently you must make *John Marsh Dr.* to *Sundry Accounts* for the whole Sum due from you, and each Man *Cr.* by the Sum of that particular Bill which is in his Possession.

London, August 28, 1798.

	l.	s.	d.
J. Bought of <i>Andrew Collins</i> , the Ship <i>Hopewell</i> , Burthen 300 Tons, <i>John Hill</i> , Master, for which I have paid down	1200	—	—
31			
J. Paid sundry Charges this Month, as per Book of House-Expenses	21	17	6
September 3			
J. Sent to Mr. <i>William Warner</i> , Executor to the last Will and Testament of my late Brother in law, <i>Christopher Verax</i> , 1 Hhd. of French Wine as a Present; the prime Cost whereof is	30	—	—
<i>Note</i> , The Wine thus given, must here be looked on as lost, because not sold, nor any Value received thereon; therefore you must make <i>Profit and Loss</i> Dr. to French Wine for the Value of the said Hhd. and French Wine Cr. by <i>Profit and Loss</i> for the same Sum.			
5			
J. Paid Sir <i>Humphry Parsons</i> the Balance of our Accompt, which was	184	—	—
viz. In Cash	£172	0	0
Drawback on 200l. at 6 per Cent.	12	0	0
	184	—	—
<i>Note</i> , It is customary, on the Payment of Insurance, to have a Drawback of 4, 5, 6, or more per Cent. and as Sir <i>Humphrey</i> has not paid the Premium of 16l. there remains on the Balance of the Accompt but 184l. to be paid by you; but as you demand a Drawback of 6 per Cent. you are to pay him, in reality no more than 172l. Hence, to state the Accompt right, you must make Sir <i>Humphrey</i> Dr. to <i>Sundry Accompts</i> for the 184l. then make <i>Cash</i> Cr. by Sir <i>Humphrey</i> for the Sum paid him, and <i>Profit and Loss</i> Cr. for the Drawback.			
7			
J. Sold the Ship <i>Hopewell</i> to <i>Abraham Sanders</i> , and received of him two Bank Notes for 1500 0 0			
One Warrant to be paid by the Treasurer of the South Sea Company, for . 100 0 0			
	1600	—	—
<i>Note</i> , In this Case the Bank Notes and the Warrant may be esteemed as Cash, and, as such made Dr. to the said Ship, and the said Ship Cr. by Cash, both of them for the Value of the said Notes and Warrant.			

London, September 9, 1798.

- J. Received Advice from *Timothy Sutton* of *Barbadoes*, that he hath according to my Order, shipped on board the *Whale*, *John Miller*, Master, 45 Chests of Sugar, qt. neat 223 C. 2 qrs. 7 lb. Avoirdupois, at 15s. Sterling per C. including the Charges of shipping
- Which Sugar, although consign'd to me, is for the Account of *John Parrot*, *George Hale* and self, each $\frac{1}{3}$ my two Partners having agreed to allow me 2 per Cent. on their own Parts for Warehouse-Room, and my Care in the Sale thereof.

Note 1, After *Sutton* had received your Order, and taken Care to ship the Sugar, it was then no longer his, but yours, and you are obliged to stand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,

2. You must make *Voyage* from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by *Voyage* from *Barbadoes* for the same Sum.
3. As you have Partners, you must make each Man's *Account Current* Dr. to his *Account in Comp.* for the third of the said Charge, and each Man's *Account in Comp.* Cr. by his *Account Current* for the like Sum.

11

- J. Received from *Nathaniel Keeble* of *Hull*,
 150 Pieces of *Yorkshire* Cloth, which
 he bought for my Account, pursuant
 to my Order of the 24th ult. at 7l.
 10s. per Piece
- Paid Charges on bringing the same into
 my Warehouse

l.	s.	d.
1125	0	0
27	4	6

- J. Received also from d^o *Keeble*, 50 Pieces of the same
 Cloth, which he desires me to dispose of for his Account.
- Paid Charges on bringing the same into my Warehouse

Note 1, The first 150 Pieces of *Yorkshire* Cloth are for your own Account, and therefore you must make *Yorkshire* Cloth Dr. to *Sundry Accounts*, viz.

To *Nathaniel Keeble* for the Quantity you have received of him, and its Value; and

To *Cash* for the Charges by you paid in bringing the same Home: Then make each of them Cr. by *Yorkshire* Cloth for their respective Sums.

2. The other 50 Pieces are for the Account of ditto *Keeble*, and therefore as you have the Cloth in your own Hands, you need only make *Yorkshire* Cloth for the Account of *Nathaniel Keeble* of *Hull*, Dr. to *Cash* for the Charges that you have been at in bringing it into your Warehouse, naming the Quantity: and *Cash* Cr. by ditto Cloth, &c. for the same Expense.

l. s. d.

167 13 3

1152 4 6

11 4 8

London, September 15, 1798.

- J. Received the 45 Chests of Sugar from on board the *Whale*, consign'd to me by *Timothy Sutton* of *Barbadoes*

l.	s.	d.
167	13	5½

	l.	s.	d.
Paid Custom thereon, at 4s. 9d. ^{per} } C. on 223C. 2qrs. 7lb. }	53	18	8½
Freight at 4s. per Chest	9	0	0
Lighterage	1	7	3
Cartage	2	10	7

66	16	6¼
----	----	----

C. D. C. qrs. lb. £ s. d.

Note 1. 1 : 57.9 : : 223 2 7 : 53 18 8½

2. As you have received the *Sugar*, you must first make *Sugar* in *Comp.* with *John Parrot*, *George Hale*, and self, each one third, Dr. to *Sundry Accounts* for the whole Charge, viz. to *Voyage* from *Barbadoes* for the Quantity and its Value, and to *Cash* for the Charges in bringing the same home; then make each of them Cr. by *Sugar in Comp.* &c. for its respective Value.

3. Your Partners also must each of them have his *Account Current* made Dr. to his *Account in Comp.* for his third of the said Charges, and his *Account in Comp.* Cr. by his *Account Current* for the same :—The like for the first Value was done before.

20

- J. Paid *Thomas Preston*, Esq. my Note given to *John Marsh* of *Manchester*, and by him assign'd to d^o *Preston*.

	l.	s.	d.
Paid	2185	16	0
Abated me	0	0	6

2185	16	6
------	----	---

Note, In this Case you must make *T. Preston* Dr. to *Sundry Accounts*, viz. to *Cash* for the Money paid, and to *Profit and Loss* for the Gain made by the Abatement of the 6d. then make each of them Cr. by their respective Sums.

22

- J. Sold to *James Jackson* the 45 Chests of *Sugar* in *Comp.* with *John Parrot*, *George Hale* and self, containing neat 223C. 2qrs. 7lb. at 4l. per C. together with my own 8 Hhds. of *French Wine*, at 35l. per Hhd.

	l.	s.	d.
Sugar in <i>Comp.</i>	894	5	0
French Wine of my own	280	0	0

1174	5	—
------	---	---

For all which I have received

In Cash	200	0	0
By a Draft on <i>William Harman</i>	400	0	0
The rest to stand out 6 Months	574	5	0

1174	5	—
------	---	---

Note 1, That this *Account* may be journalized, and then posted aright, you are to consider that although *Jackson* has bought the *Sugar in Comp.* and your own *French Wine*, and paid for them in Part, yet you must first make him Dr. for the Whole; and then make him Cr. by what Part he has paid, in the following Manner, viz. *James Jackson* Dr. to *Sundry Accounts*

London, September 22, 1798.

l. s. d.

for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and also to *French Wine* (for your own proper *Account*) for its Value; then make each of them *Cr.* by *James Jackson* for its respective Quantity and Value.

2. Because *Jackson* has paid Part in Cash, and a Draft on *Harman* they, i. e. *Cash* and *Harman*, or *Sundry Accounts* must be made *Drs.* to *James Jackson* for their respective Sums, and *Jackson Cr.* by *Sundry Accounts* for the whole that he has paid.

3. The *Sugar in Comp.* being disposed of, you must next make each Partner's *Account in Comp. Dr.* to his *Account Current* for his third Share of the *Sugar* sold as aforesaid, and each Partner's *Account Current Cr.* by his *Account in Comp.* for the same Sum.

4. Because you are to be allowed 2 per Cent. on the Sale, &c. of the said *Sugar* by way of Commission, it will be necessary to observe, that the whole was sold for 804l. 5s. which Sum at 2 per Cent. amounts to 17l. 17s. 8d. $\frac{1}{4}$: one third of which comes to 5l. 19s. 2d. $\frac{1}{4}$ for each Partner to pay: And in this Case, you must make each Partner's *Account Current Dr.* to *Profit and Loss* in the Sum of 5l. 19s. 2d. $\frac{1}{4}$ for his third on the Sale, &c. as aforesaid, and *Profit and Loss Cr.* by each Partner's *Account* for the same Sum.

Thus will the *Balance* of each Partner's *Account in Comp.* shew what he has gain'd by Trade, and likewise the *Balance* of his *Account Current* shew what you are to pay him.

24

J. Sold to *William Evans* 100lb. of Thread in *Comp.* between *James Severn* and self, at 18s. per lb.

900

l. s. d.

Received in Cash..... 200 0 0

— a Draft on *Thomas Jones* for 300 0 0

The rest in 6 Months 400 0 0

900

Note 1. Here you must make *Sundry Accounts Dr.* to *Thread in Comp.* for the whole Value, viz. *Cash* for the Money that you have received.

Thomas Jones for the Draft on him; and

William Evans for the Remainder:

Then make *Thread in Comp. Cr.* by *Sundry Accounts* for the whole Quantity sold, and its Value.

2. Make your Partner's *Account in Comp. Dr.* to his *Account Current* for his Half Part of the said *Thread*, and your Partner's *Account Current Cr.* by his *Account in Comp.* for the same Value.

27

J. Sold to *Thomas Jones* 50 Pieces of my own *Forkshire Cloth*, at 8l. 10s. per Piece

425

29

J. Due to me Half a Year's Dividend on 12000l. Stock Old South Sea Annuity

180

London, September 30, 1798.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
7. Paid sundry Charges this Month, as per Book of House-Expenses	22	12	6
<i>October 1</i>			
7. Received of <i>Timothy Hart</i> and Comp.	300	—	—
<i>3</i>			
7. Sold to <i>Adam Hewit</i> 50 Pieces of my own <i>Yorkshire</i> Cloth, at 8 <i>l.</i> 10 <i>s.</i> per Piece, for present Money....	425	—	—
<i>6</i>			
7. Received of <i>Mr. William Warner</i> , the Legacy due to me by the last Will of my late Brother <i>Christopher Verax</i>	1000	—	—
At which Time I also paid him my Debt of	300	—	—
<i>10</i>			
7. Received Half a Year's Interest on my 12000 <i>l.</i> Old <i>South Sea</i> Annuity, due at <i>Michaelmas</i> last	180	—	—
<i>14</i>			
7. Received Half a Year's Interest on my 10000 <i>l.</i> <i>Bank</i> Annuity, due at <i>Midsummer</i> last	150	—	—
<i>18</i>			
7. Received of <i>William Harman</i> , by virtue of a Draft on him by <i>James Jackson</i>	400	—	—
<i>22</i>			
7. Received of <i>Thomas Jones</i> , by virtue of a Draft on him by <i>William Evans</i>	300	—	—
<i>24</i>			
7. Sold 1 Pipe of <i>Canary</i> to <i>John Hammond</i> , Esq. for ..	30	—	—
<i>26</i>			
7. Received of <i>Martin Unwin</i> in Part	100	—	—
<i>28</i>			
7. Shipped on board the <i>Whale</i> , <i>John Miller</i> , Master,			
30 Bags of Hops, qt 90 <i>C.</i> 1 <i>qr.</i> at 28 <i>s.</i> } per <i>C.</i>	126	7	0
20 Pieces of <i>Sagathee</i> , qt. 240 Yards, at 2 <i>s.</i> 6 <i>d.</i> per Yard	30	0	0
20 Pieces of <i>Serge</i> , qt. 280 Yards, at 1 <i>s.</i> per Yard	14	0	0
Paid Charges on Shipping the same	19	17	6
7. All which go consign'd to <i>Timothy Sutton</i> , Merchant, at <i>Barbadoes</i> , for my own Accompt and Risque.	190	4	6

Note 1, In this Case the young Book-keeper might ask, Why Commission is not charged here as well as at *June 28*? To which I answer, that as the Goods are to be disposed of for

London, October 28, 1798.

your own Account, and not for *Sutton's*, it would be absurd for you to charge Commission on your own Goods, which are to be sold for your own Use: and therefore when *Sutton* has disposed of the Goods, he must charge Commission according for what he can sell them.

2. As the Goods are consign'd to *Sutton* for your own Account, *Sutton* is not to run the Risque of the Seas; and therefore if the Ship should be lost, you must stand to the Loss, and not *Sutton*.
3. You must make *Voyage* to *Barbadoes* Dr. to *Sundry Accounts* for the whole Charge, and each of them Cr. by the said *Voyage* for its respective Value, submitting the rest to the Chance of the Market, which, if Goods of this Nature should happen to be plenty, will occasion the Price to run low; but if scarce, will enhance the Price in Proportion.
4. The Goods thus sent, must be charged at the prime Cost, because it is only removing them from one Place to another.

29

J. *Brandon George* has insured the aforementioned Goods consign'd to *Timothy Sutton*, at 6 per Cent. for which I am to be credited

11 8 3

Note, This Case being a further Expence on the just mentioned Voyage, you must make that Dr. to *Brandon George* for the Sum insured, and *Brandon George* Cr. by the said Voyage for the same Sum.

30

J. Sold to *Brandon George*

	l.	s.	d.
1 Pipe of Canary	30	0	0
1 Hhd. of Lisbon Wine	10	0	0

40 — —

31

J. Paid Sundry Charges this Month, as per Book of House-Expenses.

26 13 8

November 1

J. Paid *William Lowfield*, Esq. in Full

400 — —

4

J. Received of *Samuel Fairman* in Full

100 — —

7

J. Paid *Thomas Johnson* in Part

100 — —

10

J. Sold *John Adams*

	l.	s.	d.
1 Bag of Hops, wt. 3C. at 36s. per C. ...	5	8	0
1 Pipe of Canary	33	0	0

for which I have received in Full

38 8 —

L

London, November 15, 1798.

- J. Received a Bill of Exchange from *Jacob Van Hoove* of *Amsterdam*, of 1611 *Guil. 3 Sti.* drawn upon *Jaques Van-Broek*, for the Value received there by d^o *Van Hoove*, Exchange at 33s. 4d. *Flem. per l. Ster.* payable at 10 Days after Sight, which *Van Broek* has accepted

l.	s.	d.
161	2	3½

Note 1, The last Account that you received from *Van Hoove*, was on *May 10* last, which is a long Time, to the present Day. It may therefore be supposed, that in all this Time, there was no such Thing as bringing him to Account; and that Letters were wrote and Persons employed to accommodate the Affair, which at last was obtained by receiving a Bill of Exchange as above.

2. This is the Reverse of *Aug. 26*, though it is transferring the Account from one Man to another as that is, and therefore you must make *Van Broek* Dr. to *Van Hoove* for the Value of the Bill, and *Van Hoove* Cr. by *Van Broek* for the same Sum.

18

- J. Sold to *William Baker*, Esq. l. s. d.
 20 Pieces of *Sagathee*, qt. 240 Yards, }
 at 3s. per Yard } 36 0 0
 20 Pieces of *Serge*, qt. 280 Yards, at }
 14d. per Yard } 16 6 8

52 6 8

for which I have received in Part 16 6 8

Note, As *Baker* has paid for the *Serge*, you must make *Cash* Dr. to it for the Worth of it, and *Serge* Cr. by *Cash* for the same Sum. And as the *Sagathee* is not paid for, make *Baker* Dr. to it for its Value, and *Sagathee* Cr. by *Baker* for the like Sum.

20

- J. Paid Sir *Robert Johnson* one of the promissory Notes, given by me to *John Marsh*, of *Manchester*, which was due this Day, including the three Days of Grace ..

1000 — —

24

- J. *Thomas Johnson* having freighted the *John and Hannah*, *James Tickner*, Master, for a Voyage to *Spain*, I have underwrote his Policy for 300l. at 6 per Cent. giving him Credit for the same, viz.

18 — —

Note, Here you must make *Thomas Johnson* Dr. to *Insurance* for the Sum credited, and *Insurance* Cr. by *Thomas Johnson*, for the same Sum.

27

- J. Received of *Martin Unwin*, in Part

100 — —

28

- J. Received of *Jaques Van Broek* in Full

161 2 3½

30

- J. Paid sundry Charges this Month, as per Book of House-Expenses

27 13 6

London, December 1, 1798.

J. Received of *Timothy Hart* and Comp. in Part

l.	s.	d.
300	—	—

J. This Day I was inform'd at *Lloyd's*, that the *John and Hannab* was unfortunately lost in the *Downs*, by a severe Gale of Wind, I had insured on her Freight
Note, In this Case you must make *Insurance Dr.* to *Thomas Johnson* for the Sum by you insured, and *Thomas Johnson Cr.* by *Insurance* for the like Sum.

390	—	—
-----	---	---

J. Received of *John Hammond*, Esq. in Full

30	—	—
----	---	---

J. *William Baker*, Esq. has taken up his }
 Bond, and paid me }
 He has also paid me the Interest of it, }
 which from *Aug. 22*, being *3M. 17D.* }
 at *5 per Cent.* is }

l. s. d.

500 0 0

7 8 4

507 8 4

Note 1, Though you receive all the Money of *William Baker*, yet you must make *Cash Dr.* to *Sundry Accounts* for the whole Sum, and then make *William Baker Cr.* by *Cash* for the 500*l.* and *Profit and Loss Cr.* by the same for the Interest.

2. The Interest for 3 Months is *6l. 5s.* and the Interest for 17 Days is *1l. 3s. 3d. 1qr.* making *7l. 8s. 3d. 1qr.* which here is purposely augmented to *4d.*

J. This Day *Thomas Johnson* came to demand my Insurance on a Voyage to *Spain*, the Ship being lost in the *Downs*. The Sum insured was

300	—	—
-----	---	---

Paid in Cash 276 0 0
 Drawback on 300*l.* at *8 per Cent.*, .. 24 0 0

300 0 0

Note, The Ship being lost, you necessarily become *Dr.* to *Thomas Johnson* for the Sum insured as aforementioned; and now that you have paid that Insurance, including the Drawback, *Thomas Johnson* becomes *Dr.* to *Sundry Accounts* for the whole Sum, and *Cash Cr.* by ditto *Johnson* for the Sum paid him, and *Profit and Loss Cr.* for the Drawback. See *Sept. 5*, p. 17.

J. Sold to *John Hammond*, Esq. my 50 Pieces }
 of *Yorkshire Cloth*, at *8l. 10s. per Pce.* }
 Also 50 Pieces for the Account of *Nathaniel Keeble*, of *Hull*, at the same Rate }

l. s. d.

425 0 0

425 0 0

850 — —

Note 1, In this Case *Hammond* must be made *Dr.* to *Sundry Accounts* for the whole Sum, then make each of them *Cr.* by ditto *Hammond* for their respective Values.

London, December 12, 1798.

2. *Keeble's* Cloth being all sold, you have acted by Commission, (which suppose at 2 per Cent. on the above Sum) and therefore must charge that to him: Hence, to close the Account, you must make the said *Cloth* Dr. to *Sundry Accounts*, viz. to *Profit* and *Loss* for the said Commission, and to ditto *Keeble's Account Current* for the neat Proceed; then make each of them Cr. by the said *Cloth* for their respective Sums, and the Account will be closed.

13

7. My Landlord *Thomas Preston*, Esq. has paid me for the Repairs done to my present Dwelling-House, by *James Hart*, Joiner

17 9 6

14

7. Received Advice from *Joram Conderil*, of *Cadix*, that he hath shipped for my Account and Risk, in the *Pidgeon*, *William Pidgeon*, Master,

50 Chests of Limons } at 8 Rials per Chest includ-
50 d^o of China Oranges } ing all Charges.
50 d^o of Seville d^o }

Which amounts to 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, and is Sterling

33 15 —

Note 1, Eight Rials make a Piece of Eight.

2. See the first and second Notes on Sept. 9, p. 18, for the rest, that Entry being of the same Nature with this, setting aside the Partnership.

17

7. I have this Day accepted a Draft on me by *Nathaniel Keeble*, of *Hull*, payable to *Timothy Hart* and Comp. at 20 Days after Sight, for

1125 — —

But they having occasion for present Money, have agreed to allow me Rebate for the said 20 Days, and no more, after the Rate of 8 per Cent. on the said Sum.

l. s. d.

I have therefore paid them 1120 2 0

Abated me on prompt Payment 4 18 0

1125 — —

Note 1, The Sum of 1125l. being transferred from *Keeble* to *Hart* and Comp. your Acceptance of the same pays *Keeble*, and makes you accountable to *Hart* and Comp. for the same; therefore you must first make *Nathaniel Keeble* Dr. to *Timothy Hart* and Comp. for the same Sum, and *Timothy Hart* and Comp. Cr. by ditto *Keeble* for the like Sum.

Then, as you have paid *Hart* and Comp. you must make him Dr. to *Sundry Accounts* for the Whole, and *Cash* and *Profit* and *Loss* Crs. by ditto *Hart* for their Sums respectively.

2. The whole might be journalized somewhat shorter, by having Regard only to *Keeble*, the other being paid in Trust for him; but as the former Method is more agreeable to the Nature of the Transaction, I have accordingly made choice of it.

London, December 18, 1798.

- J. Received the 150 Chests of Oranges and Limons, from on board the *Pidgeon*, *William Pidgeon*, Master, consign'd to me by *Joram Conderil*, of *Cadiz*.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Paid Custom thereon	12	6	6
Freight, at 3 <i>s.</i> per Chest	22	10	0
Waterage	1	10	0

36 6 6

Note, As you have now received the Goods, you must make Oranges and Limons Dr. to *Sundry Accounts* for the whole Charge, viz. to Voyage from *Cadiz* for the prime Cost thereof, and to *Cash* for the After-Charges in bringing the same Home; then make each of them Cr. by Oranges and Limons for its respective Value.

- J. Received of *Martin Unwin* in Part

100

- J. *Joram Conderil*, of *Cadiz*. hath drawn upon me for the Fruit received of him, payable to *John Hammond*, Esq. or Order, at Sight, 1200 Rials, Exchange at 4*s.* 6*d.* per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Account, as per Agreement between d^o *Hammond* and myself

33 15 —

Note, Nothing more need be done than to make *Joram Conderil* Dr. to *John Hammond* for the Value of the Bill, and *Hammond* Cr. by *Conderil* for the same Sum.

- J. Received of *Isaac Reynolds* in Full

42

- J. Due to me Half a Year's Dividend on 1000*l.* Bank Annuity

150

- J. Sold to *Isaac Reynolds* 50 Chests of Limons, at 17*s.* per Chest

42 10 —

- J. Received of *James Allen* in Full

8

- J. Sold to *James Allen* 1000*lb.* of Thread, in Comp. between *James Severn* and self, at 18*s.* per *lb.* for which he has given me a draft on Messrs. *Snell* and *Harlay*, Bankers, which I have received

900

Note, This is nearly the same with *July* 28, p. 13; only make *Cash* Dr. for the *Person*, which see.

- J. Sold to *Sir Humphry Parsons* 1000*lb.* of Thread in Comp. as above, at 18*s.* per *lb.* to pay in 6 Months

900

London, December 30, 1798.

7. Sold to *William Baker*, Esq. the remaining 628lb. of Thread, in Comp. as above, at 17s. per lb. For which he has given me my Note to *Marsh*, payable *January 20* next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the rest; *Baker* at the same Time allowing me for my prompt Payment for 23 Days 8 per Cent.

	l.	s.	d.
Promissory Note	1000	0	0
Thread, in Comp.	533	16	0

Due <i>January 20</i> next	466	4	0
Allow'd for prompt Payment for } 23 Days	2	6	8

Return'd to d^o *Baker* 463 17 4
Note, To journalize this Passage aright, and in the plainest Manner, you must

1. Make *William Baker* Dr. to *Tbread in Comp.* for the Value thereof; and *Tbread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Because *Baker* has paid for it by returning you one of your own Notes, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you must make him Dr. to *William Baker* for the Value of that Note, and *Baker* Cr. by *Uxley* for the same.
3. Because you have returned *Baker* the Overplus, partly by *Cash* and partly by his Abatement on prompt Payment, therefore *Baker* must be made Dr. to *Sundry Accompts*, viz. to *Cash* for the Money which he has received of you, and to *Profit and Loss* for his Abatement; then make each of them Cr. by ditto *Baker* for their respective Sums.

☞ This might be done in a shorter Manner, by making *Uxley* Dr. to *Sundry Accompts* for the Value of the Bill, viz.

	l.	s.	d.
To <i>Tbread in Comp.</i> - - - - -	533	16	0
To <i>Cash</i> paid <i>William Baker</i> - - - -	463	17	4
To <i>Profit and Loss</i> , gain'd by prompt Payment	2	6	8

1000 0 0

The Teacher may use either Way, though I have followed the former, as being most expressive of the whole Transaction.

4. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his Half, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the same.
5. The *Tbread* being all sold, you may close the *Accompt* by the Directions given at *Aug. 12*, p. 15.

31

7. Paid sundry Charges this Month, as per Book of House-Expenses

22 8 4

The End of the second Waste Book.

(1)

THE JOURNAL.

LONDON, MARCH 1, 1798.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundry Accompts Drs. to Stock	109	25	4 $\frac{1}{4}$			
	<i>viz.</i>						
1	Cash in ready Mony	80	99	4 2 $\frac{1}{2}$			
1	Canary, for 5 Pipes, at 25 <i>l.</i> per Pipe	125	0	0			
1	Hops, for 44 Bags, wt. 132 <i>C.</i> 2 <i>qrs.</i> at 28 <i>s.</i> } per <i>C.</i>	185	10	0			
2	French Wine, for 10 Hhds. at 30 <i>l.</i> per Hhd.	300	0	0			
2	Drugget, for 20 Pieces, qt. 280 Yds. at 3 <i>s.</i> } 4 <i>d.</i> per Yard	46	13	4			
2	Lisbon Wine, for 25 Hhds. at 7 <i>l.</i> per Hhd.	175	0	0			
2	Norwich Crape, for 56 Pieces, qt. 896 Yds. } at 3 <i>s.</i> 6 <i>d.</i> per Yard	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yds. at 6 <i>s.</i> } per Yard	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yds. at } 2 <i>s.</i> 6 <i>d.</i> per Yard	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yds. at 1 <i>s.</i> } per Yard	63	0	0			
3	Sir Robert Johnson	30	0	0			
3	Sir Humphry Parsons	16	0	0			
4	William Baker, Esq. on Bond	500	0	0			
4	William Warner, to be paid April 30 next .	34	7	0			
4	Brandon George	32	0	0			
4	Samuel Fairman	28	0	0			
4	William Lowfield, Esq.	128	13	0			
5	Thomas Johnson	256	14	3 $\frac{1}{4}$			
5	John Hammond, Esq. to be paid April 20 next	100	0	0			
5	Martin Underwin	381	17	6			
5	Isaac Reynolds	42	0	0			
1	Stock Dr. to Sundry Accompts	412	10	0	109	25	4 $\frac{1}{4}$
1	<i>viz.</i>						
5	To Thomas Preston, Esq. to pay May 14 next	90	0	0			
6	To Robert Uxley	322	10	0			
	2				412	10	—
1	Cash Dr. to Sir Robert Johnson	£30	0	0			
3	Received in Full				30	—	—
	4						
6	Ship James Dr. to Sundry Accompts	£1500	0	0			
1	<i>viz.</i> To Cash paid down at 5 per Cent.	75	0	0			
6	To James Allen to pay in 5 Days	1425	0	0	1500	—	—

London, March 6, 1798.

			l.	s.	d.
1	Cash Dr. to Ship <i>James</i>	£125 0 0			
6	Received of <i>John Herbert</i> for $\frac{1}{8}$ Part of the said Ship		125	—	—
	8				
1	Cash Dr. to Ship <i>James</i>	£125 0 0			
6	Received of Capt. <i>John Smith</i> for $\frac{1}{8}$ Part of the said Ship		125	—	—
	9				
6	<i>James Allen</i> Dr. to Cash	£1425 0 0			
1	Paid him in Full for Ship <i>James</i>		1425	—	—
	10				
4	<i>William Baker, Esq.</i> Dr. to Ship <i>James</i>	£125 0 0			
6	For $\frac{1}{8}$ Part sold him, for which he is to pay in 7 Days ..		125	—	—
	12				
7	Profit and Loss Dr. to <i>Lisbon</i> Wine	£7 0 0			
2	For 1 Hhd. lost (except 6 Gallons) by 3 Iron Hoops breaking off		7	—	—
	14				
6	<i>Robert Uxley</i> Dr. to Ship <i>James</i>	£125 0 0			
6	For $\frac{1}{8}$ Part sold him		125	—	—
	17				
1	Cash Dr. to <i>William Baker, Esq.</i>	£125 0 0			
4	Received his $\frac{1}{8}$ Part of the Ship <i>James</i>		125	—	—
	20				
1	Cash Dr. to Canary	£30 0 0			
1	For 1 Pipe sold <i>William Dello</i> , for which he paid me in Full		30	—	—
	21				
3	<i>Sir Robert Johnson</i> Dr. to Drugget	£49 0 0			
2	For 20 Pieces, qt. 280 Yards, at 3s. 6d. per Yard		49	—	—
	23				
5	<i>Thomas Preston, Esq.</i> Dr. to Sundry Accompts £90 0 0				
1	viz. To Cash paid him in Part	89 7 0 $\frac{3}{4}$			
7	To Profit and Loss abated me for my } early Payment	0 12 11 $\frac{1}{4}$			
	25		90	—	—
1	Cash Dr. to Sundry Accompts	£174 0 0			
6	viz. To Ship <i>James</i> received of <i>Sir Robert Johnson</i> , for $\frac{1}{8}$	125 0 0			
3	To <i>Sir Robert Johnson</i> received in Full ..	49 0 0			
	26		174	—	—
6	Ship <i>James</i> Dr. to Cash	£20 17 0			
1	Paid <i>Thomas Young</i> in Full for Joiners Work done in the said Ship		20	17	—
	27				
6	Ship <i>James</i> Dr. to Cash	£27 14 6			
1	Paid <i>Thomas Pierce</i> in Full for Rigging Work done in the said ship		27	14	6
	28				
6	Ship <i>James</i> Dr. to Cash	£40 8 0			
1	Paid <i>Dryden Smith</i> in Full for Repairs done in the said Ship		40	8	—

London, *March* 30, 1798.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
6	Ship <i>James</i> Dr. to Cash	£7	4	6
1	Paid <i>Nathaniel Westal</i> in full for painting the said Ship...	7	4	6
	31			
7	House-Expenses Dr. to Cash.....	£33	4	6
1	Paid sundry Charges this Month, as <i>per</i> Book of House-Expenses	33	4	6
	<i>April 1</i>			
8	Voyage to <i>Amsterdam</i> , consign'd to <i>Jacob Van Hooze</i> , Dr. to			
8	<i>Richard Lamb</i> , of <i>Harwich</i>	£99	8	0
	For 100 Quarters of Wheat, shipped on board the good Ship <i>Susan</i> , <i>William Lyon</i> , Master, consign'd to <i>Jacob Van Hooze</i> , of <i>Amsterdam</i> , to sell for my Accompt, which with his Commission at 1 <i>per Cent.</i> and other Charges, comes to	99	8	—
	2			
8	<i>Richard Lamb</i> , of <i>Harwich</i> , Dr. to <i>William Angel</i> £99 8 0			
8	For his Draft on me, payable to d ^o <i>Angel</i> , or Order, the 30th Instant, which will become due <i>May</i> 3 next, including the 3 Days of Grace	99	8	—
	3			
6	Ship <i>James</i> Dr. to Cash	£19	17	6
1	Paid the Blockmaker's Bill in full	19	17	6
	5			
6	<i>Robert Uxley</i> Dr. to Hops.....	£49	18	3
1	For 10 Bags, weighing together 30C. 1qr. at 33s. <i>per</i> C.	49	18	3
	7			
6	Ship <i>James</i> Dr. to Cash	£700	13	0
1	Paid the Ship Chandler's Bill for Guns, Small-Arms, Powder, Shot, and other Stores for the said Ship.....	700	13	—
	10			
1	Cash Dr. to Ship <i>James</i>	£125	0	0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>William Evans</i>	125	—	—
	12			
1	Cash Dr. to Ship <i>James</i>	£125	0	0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>James Jackson</i>	125	—	—
	14			
1	Cash Dr. to Ship <i>James</i>	£125	0	0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>Thomas Jones</i>	125	—	—
	20			
1	Cash Dr. to <i>John Hammond</i> , Esq.	£100	0	0
5	Received in full.....	100	—	—
	M			

London, April 24, 1798.

			l.	s.	d.
8	Voyage to <i>Amsterdam</i> , consign'd to <i>Jacob Van Hoove</i> , Dr.				
1	to Cash	£140 7 10			
	For 100 Bags of Pepper, qt. 3252lb. at 10d.				
	per lb. bought of <i>James Gray</i> , for which I	135 10 0			
	paid present Mony.....				
	Which Pepper I have shipped on board the				
	good Ship <i>Mary</i> , <i>James Hilder</i> , Master, and				
	consign'd the same to <i>Jacob Van Hoove</i> , of				
	<i>Amsterdam</i> , to sell for my Accompt.				
	Paid Charges on shipping the same, as per				
	Book of Charges of Merchandize	4 17 10			
			140	7	10
	25				
8	Voyage to <i>Amsterdam</i> , consign'd to <i>Jacob Van Hoove</i> , Dr.				
1	to Cash	£7 0 4½			
	For Insurance-Mony paid to <i>John Adams</i> , for his insuring				
	the aforesaid Sum on my Adventure, at 5 per Cent.		7	—	4½
	27				
6	Ship <i>James</i> Dr. to Cash	£109 10 6			
1	Paid <i>John Jones</i> in full for Beef and Pork.....		109	10	6
	30				
1	Cash Dr. to <i>William Warner</i>	£34 7 0			
4	Received in full		34	7	—
7	House-Expenses Dr. to Cash.....	£39 16 10			
1	Paid sundry Charges this Month, as per Book of House-				
	Expenses.....		39	16	10
	May 1				
6	Ship <i>James</i> Dr. to Cash	£86 18 6			
1	Paid <i>James Thatcher</i> in full for Bread, Flour, and Pease ..		86	18	6
	2				
6	Ship <i>James</i> Dr. to Cash	£46 17 0			
1	Paid <i>John Prestwick</i> in full for Cordage, &c.....		46	17	—
	3				
8	<i>William Angel</i> Dr. to Cash	£99 8 0			
1	Paid <i>Richard Lamb's</i> Draft on me to <i>William Angel</i>		99	8	—
	6				
6	Ship <i>James</i> Dr. to Cash	£73 11 6			
1	Paid <i>John Pepwell</i> in full for Smith's Work		73	11	6

London, May 7, 1798.

		l.	s.	d.
	Sundry Accompts Drs. to Ship <i>James</i>	£566	16	0
1	<i>viz.</i> Cash for the following Sums paid by			
	<i>John Herbert</i>	70	17	0
	<i>John Smith</i>	70	17	0
	<i>William Baker, Esq.</i>	70	17	0
	<i>Sir Robert Johnson</i>	70	17	0
	<i>William Evans</i>	70	17	0
	<i>James Jackson</i>	70	17	0
	<i>Thomas Jones</i>	70	17	0
6		495	19	0
6	<i>Robert Uxley</i> for his Part unpaid	70	17	0
	10			
6	<i>Robert Uxley</i> Dr. to Cash	£76	14	9
1	Paid him in full			
	12			
8	<i>John Adams</i> Dr. to Voyage to <i>Amsterdam</i> . .	£140	7	10
8	Being so much insured on 100 Bags of Pepper, consign'd to <i>Jacob Van Hoove, of Amsterdam</i>	140	7	10
	14			
8	<i>Jacob Van Hoove's</i> Account Current Dr. to Voyage to <i>Amsterdam</i>	£161	2	3½
8	For 100 Quarters of Wheat consign'd to him, which he has sold at 16 <i>Guil.</i> 12 <i>Sti.</i> per Quarter, amounting to 1660 <i>Guilders</i> , deducting for his Commission, Custom, and other necessary Charges, 48 <i>Guil.</i> 17 <i>Sti.</i> the neat Proceed of which amounts to 1611 <i>Guil.</i> 3 <i>Sti.</i> which at 33 <i>s.</i> 4 <i>d.</i> <i>Flem.</i> per £ Sterl. comes to	161	2	3½
	17			
1	Cash Dr. to Canary	£30	0	0
1	For 1 Pipe sold to <i>William Coles</i>	30	—	—
	20			
1	Cash Dr. to Ship <i>James</i>	£10000	0	0
6	For my Half of 2000 <i>l.</i> belonging to the Owners of the said Ship; the whole Prize taken by the said Ship being ran- somed for 4000 <i>l.</i> one Half of which belongs to the Master and Men, the other Half is due to the Owners; my Half of which is	10000	—	—
	22			
9	Bank Annuity Dr. to Cash	£9412	10	0
1	For 1000 <i>l.</i> Bank Annuity, at 3 per Cent. Interest, transferred to me at 94 <i>l.</i> per Cent. Bank Annuity	9400	0	0
	Brokerage	12	10	0
	25			
5	<i>Thomas Preston, Esq.</i> Dr. to Cash	£17	9	6
1	For Repairs done to my Dwelling-House, by Order of my Landlord, <i>Thomas Preston, Esq.</i> by <i>James Hart, Joiner.</i> for which I have paid him in full	17	9	6

London, May 28, 1798.

			l.	s.	d.
6	James Allen Dr. to Insurance.....	£8 0 0			
9	For my insuring 200l. in the <i>Golden Fleece</i> , <i>John Abney</i> , Matter, bound to <i>Jamaica</i> , at 4 per Cent. Premium....		8	—	—
	31				
7	House-Expenses Dr. to Cash.....	£43 11 2			
1	Paid sundry Charges this Month, as per Book of House- Expenses.....		43	11	2
	June 2				
9	Goods for the Account of <i>Abraham Van Schooten</i> Dr. to Cash	£196 17 6			
2	Paid Freight, Custom, and other incident Charges on the Receipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn, Which were consign'd to me from <i>Abraham Van Schooten</i> , Merchant, at <i>Roan</i> , to sell for his Accompt, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Em- ployment, and am to make Returns in <i>Norwich</i> Crape, Duroy, and Broad Cloth.....		196	17	6
	5				
2	Cash Dr. to Goods for the Accompt of <i>Abraham Van Schooten</i> ,				
9	For 1000 Reams of Paper, at 6s. per Ream, sold to <i>James</i> <i>Eaton</i> , for which I have received.....	£300 0 0	300	—	—
	8				
3	<i>Sir Robert Johnson</i> Dr. to Goods for the Accompt of <i>Abraham</i> <i>Van Schooten</i>	£360 0 0			
9	For 120 Pieces of Holland, at 3l. per Piece, for which he is to pay in ten Days		360	—	—
	12				
	Sundry Accompts Drs. to Goods for the Accompt of <i>Abraham</i> <i>Van Schooten</i>	£250 0 0			
2	viz. Cash received in Part for 100 Pieces of } Long Lawn.....	100 0 0			
3	<i>Sir Robert Johnson</i> (to be paid in 12 Days) }	150 0 0			
9			250	—	—
9	Goods for the Accompt of <i>Abraham Van Schooten</i> Dr. to Sundry Accompts for the Close.....	£713 2 6			
7	viz. To Profit and Loss for my Commission } on 910l. at 4 per Cent.	36 8 0			
9	To <i>Abraham Van Schooten's</i> Accompt } Current for the neat Produce.....	676 14 6			
			713	2	6

London, June 16, 1798.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
²	Cash Dr. to <i>Samuel Fairman</i>	£28 0 0			
⁴	Received in full		28	—	—
	————— 18 —————				
²	Cash Dr. to <i>Sir Robert Johnson</i>	£360 0 0			
³	Received in Part		360	—	—
	————— 19 —————				
⁴	<i>Samuel Fairman</i> Dr. to <i>Lisbon Wine</i>	£100 0 0			
²	For 10 Hhds. at 10 <i>l.</i> per Hhd.....		100	—	—
	————— 23 —————				
²	Cash Dr. to <i>William Lowfield, Esq.</i>	£128 13 0			
⁴	Received in full		128	13	—
	————— 24 —————				
²	Cash Dr. to <i>Sir Robert Johnson</i>	£150 0 0			
³	Received of him in full.....		150	—	—
	————— 25 —————				
⁹	Bank Annuity Dr. to Profit and Loss.....	£150 0 0			
⁷	For Half a Year's Dividend due on 1000 <i>l.</i>		150	—	—
	————— 27 —————				
²	Cash Dr. to <i>Lisbon Wine</i>	£105 0 0			
²	For 10 Hhds. sold to <i>James Hicks</i> , at 10 <i>l.</i> 10 <i>s.</i> per Hhd. for present Mony		105	—	—
	————— 28 —————				
⁹	<i>Abraham Van Schooten's</i> Accompt Current Dr. to Sundry Accompts	£696 14 9			
²	<i>viz.</i> To <i>Norwich Crape</i> , for 56 Pieces, qt. } 896 Yards, at 4 <i>s.</i> per Yard	179 4 0			
²	To <i>Duroy</i> , for 20 Pieces, qt. 300 Yards, } at 6 <i>s.</i> 6 <i>d.</i> per Yard.....	97 10 0			
²	{ To Cash, for 22 Pieces of Broad Cloth, } at 18 <i>l.</i> per Piece.....	396 0 0			
⁷	To d ^o for Charges on the Whole	10 7 6			
⁷	To Profit and Loss for my Commission, } on 683 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i> at 2 per Cent.	13 13 3			
	————— 30 —————		696	14	9
⁷	House Expenses Dr. to Cash	£40 8 10			
²	Paid sundry Charges this Month, as per Book of House Expenses		40	8	10

London, July 4, 1798.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
10	Voyage to <i>Copenhagen</i> in Comp. between <i>Samuel Smith</i> and self, each Half, consign'd to <i>Jaques Jolliffe</i> , Dr. to Sundry Accompts.....	1463 9 8			
4	<i>viz.</i> To <i>William Warner</i> , for 1 Case, contain- ing 100 Silver Watches, at 3 <i>l.</i> each..	300 0 0			
4	To <i>William Lowfield</i> , Esq. for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20 <i>l.</i> per Piece.....	400 0 0			
5	To <i>Thomas Johnson</i> , for 30 Hhds. of Tobacco, containing 170 <i>C.</i> Weight, at 4 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i> per <i>C.</i>	733 16 8			
2	To Cash, paid Custom, Freight, and other Charges on shipping the same..	29 13 0			
			1463	9	8
10	<i>Samuel Smith's</i> Accompt Current Dr. to his Accompt in Comp.	£731 14 10			
10	For his Half of the abovesaid Goods		731	14	10
10	Commissioners of the Customs Dr. to Voyage to <i>Copenhagen</i> , in Comp. between <i>Samuel Smith</i> and self, each Half,	£436 6 8			
10	For the Drawback on the abovesaid 170 <i>C.</i> wt. of Tobacco..		436	6	8
10	<i>Samuel Smith's</i> Accompt in Comp. Dr. to his Accompt Current.....	£218 3 4			
10	For his Half of the Drawback abovementioned due to him..		218	3	4
		9			
2	Cash Dr. to Ship <i>James</i>	£12500 0 0			
6	For my Half Part of 25000 <i>l.</i> belonging to the Owners of the said Ship, the whole Prize taken by the said Ship from the <i>French</i> , being ransomed for 50000 <i>l.</i> one Half of which belongs to the Master and Men, and the other Half is due to the Owners; my Half of which is		12500		
		12			
10	Old <i>South Sea</i> Annuity Dr. to Cash	£10993 14 6			
2	For 12000 <i>l.</i> at 91½ per Cent. transferred to me, <i>viz.</i> Old <i>South Sea</i> Annuity	£10980 0 0			
	Brokage	13 14 6			
			10993	14	6
		14			
3	Sir <i>Humphrey Parsons</i> Dr. to Insurance.....	£16 0 0			
9	For my insuring 200 <i>l.</i> on the Scarlet Cloth that Sir <i>Humphry</i> has shipped on board the <i>Falcon</i> , from <i>London</i> to <i>Smyrna</i> , at 8 <i>l.</i> per Cent. to be paid upon News of her safe Arrival there.....		16		

London, July 17, 1798.

		l.	s.	d.
11	Thread in Comp. between <i>James Severn</i> and self, each Half,			
11	Dr. to <i>John Marsh</i> , of <i>Manchester</i> , for 5628lb. at 14s. 10d. $\frac{1}{2}$ per lb.	4185	16	6
	The whole to be paid at three two Months, as per three Bills delivered, viz. The 1 st of 2183l. 16s. 6d. to pay 17 Sept. next 2 ^d of 1000 0 0 d ^o 17 Nov. next 3 ^d of 1000 0 0 d ^o 17 Jan. next Myself to have the Disposal of the whole.			
11	<i>James Severn's</i> Account Current Dr. to his Account in			
11	Comp. £2092 18 3	2092	18	3
	For his Half of the abovesaid Thread.			
	20			
2	Cash Dr. to the Honourable Commissioners of the Cus-			
10	toms. £436 6 8	436	6	8
	Received in full.			
	23			
11	Thread in Comp. between <i>James Severn</i> and self, each Half,			
2	Dr. to Cash. £17 14 6			
	For sundry Charges paid in bringing the same into my Warehouse	17	14	6
11	<i>James Severn's</i> Account Current Dr. to his Account in			
11	Comp. £8 17 3	8	17	3
	For his Half of the Charges abovementioned			
	24			
7	Sundry Accompts Drs. to <i>John Allen</i> £140 7 10			
8	viz. Profit and Loss for a Drawback on 140l. } 11 4 7			
8	7s. 10d. at 8 per Cent. }			
	Cash received in full 129 3 3	140	7	10
	26			
2	Cash Dr. to Sir <i>Humphry Parsons</i> £16 0 0			
3	Received in Part.	16	—	—
	28			
12	<i>Timothy Hart</i> and Comp. Dr. to Thread in Comp. between			
11	<i>James Severn</i> and self. £900 0 0			
	For 1000lb. at 18s. per lb. to pay in 3 two Months, viz. On September 28, November 28, and January 28, at 300l. each Payment, as per three Notes received.	900	—	—
11	<i>James Severn's</i> Account in Comp. Dr. to his Account			
11	Current £450 0 0	450	—	—
	For his Half of the abovesaid Thread.			
	31			
7	House-Expenses Dr. to Cash. £21 18 0			
2	For sundry Charges paid this Month	21	18	—

London, August 3, 1798.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
2	Cash Dr. to Thread in Comp. between <i>James Severn</i> and				
11	self	£900 0 0			
	For 1000lb. at 18s. per lb. sold <i>Abraham Sanders</i> for present				
	Money		900	—	—
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Cur-				
11	rent	£450 0 0			
	For his Half of the abovesaid Thread		450	—	—
	6				
6	Ship <i>James</i> Dr. to Cash	£207 5 0			
2	Paid sundry Charges in refitting her, as per Bills		207	5	—
	Sundry Accounts Drs. to Ship <i>James</i>	£103 12 6			
	<i>viz.</i> <i>John Herbert</i>	12 19 0 $\frac{1}{4}$			
12	<i>John Smith</i>	12 19 0 $\frac{1}{4}$			
4	<i>William Baker, Esq.</i>	12 19 0 $\frac{1}{4}$			
6	<i>Robert Uxley</i>	12 19 0 $\frac{1}{4}$			
3	<i>Sir Robert Johnson</i> ..	12 19 0 $\frac{1}{4}$			
12	<i>William Evans</i>	12 19 0 $\frac{1}{4}$			
12	<i>James Jackson</i>	12 19 0 $\frac{1}{4}$			
13	<i>Thomas Jones</i>	12 19 0 $\frac{1}{4}$			
6	8		103	12	6
13	<i>Jacques Joliffe's</i> Account Current Dr. to Voyage to <i>Gopen-</i>				
10	<i>hagen</i>	£2510 0 0			
	He having disposed of all the Effects consign'd to him for				
	the joint Account of <i>Samuel Smith</i> and self, the neat Pro-				
	duce of which, as per his Account, amounts to 10040 Rix-				
	Dollars, which at 5s. per Dollar, comes to		2510	—	—
10	<i>Samuel Smith's</i> Account in Comp. Dr. to his Account Cur-				
10	rent	£1255 0 0			
	For his Half of the abovesaid Effects sold as above		1255	—	—
	12				
2	Cash Dr. to Sundry Accounts	£2520 9 2			
	<i>viz.</i> To <i>Jacques Joliffe's</i> Account Current, } received of <i>Johannes Scheelbays</i> ..	2510 0 0			
13	To Profit and Loss for my Half of the } Gain on the said Dollars	5 4 7			
7	To <i>Samuel Smith's</i> Account Current } for his Half of the said Gain	5 4 7			
10	14		2520	9	2
9	Insurance Dr. to <i>Sir Humphry Parsons</i>	£200 0 0			
3	Occasioned by the Ship <i>Falcon</i> being lost on the Rocks of				
	<i>Scilly</i> , wherein very little of her Cargo was saved, but none				
	of the Scarlet Cloth, on which I had insured to <i>Sir Humphry</i>		200	—	—
	15				
4	<i>William Warner</i> , Executor of the last Will of my late Brother-in-				
7	Law <i>Christopher Verax</i> , Dr. to Profit and Loss £1000 0 0				
	Being so much left me by my said late Brother, as a Legacy				
	in his said last Will		1000	—	—

London, August 17, 1798.

l. s. d.

7	House-Expenses Dr. to Sundry Accompts.....	£37	0	0			
2	<i>viz.</i> To French Wine, for 1 Hhd.....	30	0	0			
2	To Lisbon Wine, for 1 Hhd.....	7	0	0			
	Both which were bottled off, by my Order, for the Use of the Family				37	—	—
	22						
2	Cash Dr. to Profit and Loss	£12	10	0			
7	For Half a Year's Interest on 500 <i>l.</i> paid me by <i>William Baker, Esq.</i>				12	10	—
	23						
2	Cash Dr. to Sundry Accompts.....	£103	12	6			
12	<i>viz.</i> To John Herbert	12	19	0 $\frac{1}{4}$			
12	— John Smith	12	19	0 $\frac{1}{4}$			
4	— William Baker, Esq.	12	19	0 $\frac{1}{4}$			
6	— Robert Uxley	12	19	0 $\frac{1}{4}$			
3	— Sir Robert Johnson ..	12	19	0 $\frac{1}{4}$			
12	— William Evans	12	19	0 $\frac{1}{4}$			
12	— James Jackson	12	19	0 $\frac{1}{4}$			
13	— Thomas Jones	12	19	0 $\frac{1}{4}$			
	They, as Proprietors of the Ship <i>James</i> (lately taken by the <i>French</i>) having paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship ..				103	12	6
	26						
11	John Marsh Dr. to Sundry Accompts	£4185	16	6			
5	<i>viz.</i> To Thomas Preston, for	2185	16	6			
3	— Sir Robert Johnson, for ..	1000	0	0			
6	— Robert Uxley, for	1000	0	0			
	Occasioned by the three Bills given by me to d ^o Marsh, and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accord- ingly accepted them				4185	16	6
	28						
13	Ship <i>Hopewell</i> Dr. to Cash	£1200	0	0			
2	Which said Ship I bought of <i>Andrew Collins</i> , and paid him				1200	—	—
	31						
7	House Expenses Dr. to Cash	£21	17	6			
2	Paid sundry Charges this Month, as <i>per</i> Book of House- Expenses				21	17	6

London, September 3, 1798.

			l.	s.	d.
7	Profit and Loss Dr. to <i>French Wine</i>	£30 0 0			
2	For 1 Hhd. given as a Present to <i>William Warner</i> , Executor to the last Will and Testament of my late Brother <i>Christopher Verax</i>		30	—	—
	5				
3	<i>Sir Humphry Parsons</i> Dr. to Sundry Accompts £184 0 0				
2	viz. To Cash paid him	172 0 0			
7	To Profit and Loss for the Drawback } on 200l. at 6 per Cent. }	12 0 0	184	—	—
	7				
2	Cash Dr. to Ship <i>Hopewell</i>	£1600 0 0			
13	Which said Ship I sold to <i>Abraham Sanders</i> , for which I have received of him				
	2 Bank Notes for	1500 0 0			
	1 Warrant to be paid by the Treasurer } of the <i>South Sea Company</i> , for .. }	100 0 0	1600	—	—
	9				
13	Voyage from <i>Barbadoes</i> in Comp. with <i>John Parrot</i> , <i>George</i> <i>Hale</i> and self, each $\frac{1}{2}$ Dr. to <i>Timothy Sutton</i> , £167 13 5 $\frac{1}{4}$				
13	For 45 Chests of Sugar, qt. neat 223C. 2qrs. 7lb. Avoirdupois, at 15s. Sterling per C. shipped on board the <i>Whale</i> , <i>John Miller</i> , Master, and is consign'd to me by said <i>Sutton</i> , my said Partners having agreed to allow me 2 per Cent. for Warehouse-Room, and my Care in the Sale thereof		167	13	5 $\frac{1}{4}$
14	<i>John Parrot's</i> Accompt Current Dr. to his Accompt in Comp.				
14	For his $\frac{1}{2}$ of the abovementioned Sugar	£55 17 9 $\frac{3}{4}$	55	17	9 $\frac{3}{4}$
14	<i>George Hale's</i> Accompt Current Dr. to his Accompt in Comp.				
14	For his $\frac{1}{2}$ of the abovementioned Sugar	£55 17 9 $\frac{3}{4}$	55	17	9 $\frac{3}{4}$
	11				
15	<i>Yorkshire Cloth</i> Dr. to Sundry Accompts..	£1152 4 6			
15	viz. To <i>Nathaniel Keeble</i> , for 150 Pieces, at } 7l. 10s. per Piece	1125 0 0			
2	To Cash, for bringing the same into my } Warehouse	27 4 6	1152	4	6
15	<i>Yorkshire Cloth</i> , for the Account of <i>Nathaniel Keeble</i> , Dr. to Cash	£11 4 8			
2	For Charges paid on bringing his 50 Pcs. into my Warehouse		11	4	8

London, September 15, 1798.

l. s. d.

15	Sugar in Comp. with <i>John Parrot</i> , <i>George Hale</i> , and self, each $\frac{1}{3}$ Dr. to Sundry Accompts	£234	9	11 $\frac{1}{2}$		
13	<i>viz.</i> To Voyage from <i>Barbadoes</i> for 45 Chests, qt. 223C. 2qrs. 7lb. Avbirdupois, at 15s. } Sterling per C.	167	13	5 $\frac{1}{2}$		
2	To Cash paid { Custom thereon, at 4s. } 9d. $\frac{20}{100}$ per C. } Freight, at 4s. per Chest. Lighterage Cartage	53	18	8 $\frac{1}{4}$		
					66	16 6 $\frac{1}{4}$
14	<i>John Parrot's</i> Accompt Current Dr. to his Accompt in Comp.	£22	5	6	234	9 11 $\frac{1}{2}$
14	For his $\frac{1}{3}$ of the abovesaid after-Charges				22	5 6
14	<i>George Hale's</i> Accompt Current Dr. to his Accompt in Comp.	£22	5	6		
14	For his $\frac{1}{3}$ of the abovesaid after-Charges				22	5 6
	20					
5	<i>Thomas Preston</i> , Esq. Dr. to Sundry Accompts ..	£2185	16	6		
2	<i>viz.</i> To Cash paid him	2185	16	0		
7	To Profit and Loss abated me.....	0	0	6	2185	16 6
	22					
12	<i>James Jackson</i> Dr. to Sundry Accompts ..	£1174	5	0		
15	<i>viz.</i> To Sugar in Comp. for 45 Chests.....	894	5	0		
2	To French Wine for 8 Hhds. at 35 <i>l.</i> per } Hhd.	280	0	0		
	Sundry Accompts Drs. to <i>James Jackson</i> ..	£600	0	0	1174	5 —
2	<i>viz.</i> Cash received of him	£200	0	0		
15	<i>William Harman</i> , for a Draft on him by } 12 <i>d^r Jackson</i>	400	0	0	600	—
	The rest to stand out 6 Months.					
14	<i>John Parrot's</i> Accompt in Comp. Dr. to his Accompt Current	£298	1	8		
14	For his $\frac{1}{3}$ of Sugar in Comp. sold to <i>James Jackson</i>				298	1 8
14	<i>George Hale's</i> Accompt in Comp. Dr. to his Accompt Current	£298	1	8		
14	For his $\frac{1}{3}$ of Sugar in Comp. sold to <i>d^r Jackson</i>				298	1 8

London, September 24, 1798.

			l.	s.	d.
	Sundry Accompts Drs. to Thread in Comp. sold to <i>William Evans</i> , at 18s. per lb.	£900 0 0			
2	<i>viz.</i> Cash received of d ^o <i>Evans</i>	200 0 0			
13	<i>Thomas Jones</i> , for a Draft on him, re-				
12	ceived of d ^o <i>Evans</i> ..	300 0 0			
11	<i>William Evans</i> payable in 6 Months ..	400 0 0			
			900	—	—
11	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt Cur-				
11	rent	£450 0 0			
	For his $\frac{1}{2}$ Part of the Thread sold as above		450	—	—
	27				
13	<i>Thomas Jones</i> Dr. to <i>Yorkshire</i> Cloth	£425 0 0			
15	For 50 Pieces, at 8l. 10s. per Piece		425	—	—
	29				
10	Old <i>South Sea</i> Annuity Dr. to Profit and Loss £180 0 0				
7	For Half a Year's Dividend on 12000l.		180	—	—
	30				
7	House-Expenses Dr. to Cash	£22 12 6			
2	Paid sundry Charges this Month, as per Book of House-				
	Expenses		22	12	6
	October 1				
3	Cash Dr. to <i>Timothy Hart</i> and Comp.	£300 0 0			
12	Received in Part		300	—	—
	3				
3	Cash Dr. to <i>Yorkshire</i> Cloth	£425 0 0			
15	For 50 Pieces at 8l. 10s. per Piece		425	—	—
	6				
3	Cash Dr. to <i>William Warner</i>	£1000 0 0			
4	Received of him in full for a Legacy left me by my Brother				
	<i>Christopher Verax</i>		1000	—	—
4	<i>William Warner</i> Dr. to Cash	£300 0 0			
3	Paid him in Full		300	—	—
	10				
3	Cash Dr. to Old <i>South Sea</i> Annuity	£180 0 0			
10	Received $\frac{1}{2}$ a Year's Dividend on 12000l. due at <i>Michaelmas</i>				
	last ..		180	—	—
	14				
3	Cash Dr. to Bank Annuity	£150 0 0			
9	Received $\frac{1}{2}$ a Year's Dividend on 10000l. due at <i>Midsummer</i>				
	last ..		150	—	—
	18				
3	Cash Dr. to <i>William Harman</i>	£400 0 0			
15	Received of him in Full		400	—	—
	22				
3	Cash Dr. to <i>Thomas Jones</i>	£300 0 0			
13	Received of him		300	—	—
	24				
5	<i>John Hammond</i> , Esq. Dr. to Canary	£30 0 0			
1	For 1 Pipe sold him		30	—	—

London, October 26, 1798.

			l.	s.	d.
3	Cash Dr. to <i>Martin Unwin</i>	£100 0 0			
5	Received of him in Part.....		100	—	—
	28				
16	Voyage to <i>Barbadoes</i> Dr. to Sundry Accompts	£190 4 6			
1	<i>viz.</i> To Hops, for 30 Bags, qt. 90C. 1qr. } at 28s. per C....	126 7 0			
3	To Sagathee, for 20 Pieces, qt. 240 } Yards, at 2s. 6d. per Yard.....	30 0 0			
3	To Serge, for 20 Pieces, qt. 280 Yards, } at 1s. per Yard.....	14 0 0			
3	To Cash for the Charges paid on shipping } the same	19 17 6			
			190	4	6
	All which are shipped on board the <i>Whale</i> , <i>John Miller</i> , Master, and go consign'd to <i>Timothy Sutton</i> , Merchant, at <i>Barbadoes</i> , for my own Accompt and Risque.				
	29				
16	Voyage to <i>Barbadoes</i> Dr. to <i>Brandon George</i> ..	£11 8 3			
4	He having insared my whole Adventure on that Voyage, at 6 per Cent.		11	8	3
	30				
4	<i>Brandon George</i> Dr. to Sundry Accompts....	£40 0 0			
1	<i>viz.</i> To Canary, for 1 Pipe	30 0 0			
2	To <i>Lisbon</i> Wine, for 1 Hhd.	10 0 0	40	—	—
	31				
7	House-Expenses Dr. to Cash	£26 13 8			
3	Paid sundry Charges this Month, as per Book of House- Expenses		26	13	8
	November 1				
4	<i>William Loxfield</i> , Esq. Dr. to Cash	£400 0 0			
3	Paid him in full		400	—	—
	4				
3	Cash Dr. to <i>Samuel Fairman</i>	£100 0 0			
4	Received in full		100	—	—
	7				
5	<i>Thomas Johnson</i> Dr. to Cash	£100 0 0			
3	Paid him in Part		100	—	—

London, November 10, 1798.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
3	Cash Dr. to Sundry Accompts.....	£38 8 0			
1	<i>viz.</i> To Hops, for 1 Bag, wt. 3C. at 36s. }	5 8 0			
	<i>per C.</i>				
1	To Canary, for 1 Pipe.....	33 0 0			
	15		38	8	—
16	<i>Jacob Van Broek</i> Dr. to <i>Jacob Van Hoove</i> ..	£161 2 3½			
8	For a Bill of Exchange drawn by d ^o <i>Van Hoove</i> on d ^o <i>Van Broek</i> , for 1611 <i>Guil.</i> 3 <i>Sti.</i> Exchange at 33s. 4d. <i>Flemish per l. Sterling</i> , payable at 10 Days after Sight, which d ^o <i>Van Broek</i> has accepted		161	2	3½
	18				
3	Cash Dr. to <i>Serge</i>	£16 6 8			
3	For 20 Pieces, qt. 280 Yards, at 14d. <i>per Yard</i> , sold to <i>William Baker, Esq.</i>		16	6	8
4	<i>William Baker, Esq.</i> Dr. to <i>Sagathce</i>	£36 0 0			
3	For 20 Pieces, qt. 240 Yards, at 3s. <i>per Yard</i>		36	—	—
	20				
3	<i>Sir Robert Johnson</i> Dr. to Cash.....	£1000 0 0			
3	Paid him one of the Notes given by me to <i>John Marsh</i>		1000	—	—
	24				
5	<i>Thomas Johnson</i> Dr. to Insurance.....	£18 0 0			
9	For my underwriting his Policy for 300l. at 6 <i>per Cent.</i> on a Freight for a Voyage to <i>Spain</i> , in the <i>John & Hannah</i> , <i>James Tickner</i> , Master		18	—	—
	27				
3	Cash Dr. to <i>Martin Unwin</i>	£100 0 0			
5	Received of him in Part		100	—	—
	28				
3	Cash Dr. to <i>Jaques Van Broek</i>	£161 2 3½			
16	Received in full		161	2	3½
	30				
7	House-Expenses Dr. to Cash.....	£27 13 6			
3	Paid sundry Charges this Month, as <i>per Book</i> of House-Expenses		27	13	6
	December 1				
3	Cash Dr. to <i>Timothy Hart</i> and Comp.	£300 0 0			
12	Received in Part		300	—	—
	3				
9	Insurance Dr. to <i>Thomas Johnson</i>	£300 0 0			
5	For my insuring 300l. on a Freight in the <i>John & Hannah</i> , bound to <i>Spain</i> ; that Ship being lost in the <i>Downs</i>		300	—	—
	6				
3	Cash Dr. to <i>John Hammond, Esq.</i>	£30 0 0			
5	Received in full		30	—	—

London, December 9, 1798.

		l.	s.	d.
3	Cash Dr. to Sundry Accompts	£507	8	4
4	<i>viz.</i> To William Baker, Esq. for the Principal } received	500	0	0
7	To Profit and Loss for the Interest	7	8	4
	10			
5	Thomas Johnson Dr. to Sundry Accompts ..	£300	0	0
7	<i>viz.</i> To Profit and Loss for a Drawback on } 300l. at 8 per Cent.	24	0	0
3	Cash paid him	276	0	0
	12			
5	John Hammond, Esq. Dr. to Sundry Accompts	£850	0	0
15	<i>viz.</i> To Yorkshire Cloth, for 50 Pieces, at 8l. } 10s. per Piece	425	0	0
15	To Yorkshire Cloth, for the Account of } Nathaniel Keeble, of Hull, for 50 Pieces, at 8l. 10s. per Piece	425	0	0
15	Yorkshire Cloth for the Account of Nathaniel Keeble, Dr. to Sundry Accompts for the Close	£413	15	4
7	<i>viz.</i> To Profit and Loss for my Commission, } at 2 per Cent. on 425l. for the Sale thereof	8	10	0
15	To d ^o Keeble's Account Current for the neat Proceed	405	5	4
	13			
3	Cash Dr. to Thomas Preston, Esq.	£17	9	6
5	For the Repairs done to my present Dwelling House.			
	14			
16	Voyage from Cadiz Dr. to Foram Conderil..	£33	15	0
16	For 50 Chests of Limons 50 D ^o of China Oranges 50 D ^o of Seville d ^o } at 8 Rials per Chest, in cluding all Charges.			
	Which were shipped on board the <i>Pidgeon</i> , William Pidgeon, Master, for my Account and Risque, amounting in the Whole to 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, which is Sterling			
		33	15	—

London, December 17, 1798.

			£	s.	d.
15	Nathaniel Keeble of Hull, Dr. to Timothy Hart and Comp.				
12		£1125 0 0			
	For his Draft on me, payable to d ^o Hart and Comp. at 20 Days after Sight, for		1125	—	—
12	Timothy Hart and Comp. Dr. to Sundry Accompts,				
		£1125 0 0			
3	viz. To Cash paid him	1120 2 0			
7	To Profit and Loss gain'd by Prompt Payment	4 18 0			
			1125	—	—
		18			
16	Oranges and Limons Dr. to Sundry Accompts, £70 1 6				
16	viz. To Voyage from Cadiz, for				
	50 Chests of Limons	} at 8 Rials per Chest.			
	50 D ^o China Oranges				
	50 D ^o Sewille d ^o				
	Exchange at 4s. 6d. per Piece of Eight, amounting to Sterling	33 15 0			
3	To Cash paid Custom, Freight and Waterage	36 6 6			
			70	1	6
		20			
3	Cash Dr. to Martin Unwin	£100 0 0			
5	Received in Part		100	—	—
		22			
16	Foram Conderil, of Cadiz, Dr. to John Hammond, Esq.				
5		£33 15 0			
	For Conderil's Draft on me, payable to d ^o Hammond, or Order, for 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as per Agreement....		33	15	—
		24			
3	Cash Dr. to Isaac Reynolds	£42 0 0			
5	Received in full		42	—	—
		25			
9	Bank Annuity Dr. to Profit and Loss	£150 0 0			
7	For Half a Year's Dividend due on 10000 <i>l</i>		150	—	—
		26			
5	Isaac Reynolds Dr. to Oranges and Limons ..	£42 10 0			
16	For 50 Chests of Limons, at 17 <i>s</i> . per Chest		42	10	—

London, December 27, 1798.

		l.	s.	d.
3	Cash Dr. to <i>James Allen</i>	£8	0	0
6	Received in full	8	—	—
	28			
3	Cash Dr. to Thread in Comp. between <i>James Severn</i> and self	£900	0	0
11	For 1000lb. sold to <i>James Allen</i> , at 18s. per lb.....	900	—	—
11	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt Cur- rent	£450	0	0
11	For his Half of the above Thread	450	—	—
	29			
3	<i>Sir Humphry Parsons</i> Dr. to Thread in Comp. between <i>James</i> <i>Severn</i> and self.....	£900	0	0
11	For 1000lb. at 18s. per lb. to pay in 6 Months	900	—	—
11	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt Current.....	£450	0	0
11	For his Half of the above Thread	450	—	—
	30			
4	<i>William Baker</i> , Esq. Dr. to Thread in Comp. between <i>James Severn</i> and self.....	£533	16	0
11	For 628lb. at 17s. per lb.....	533	16	—
6	<i>Robert Uxley</i> Dr. to <i>William Baker</i> , Esq... £1000 0 0			
4	For my Note given to <i>Uxley</i> , and by him to d ^o <i>Baker</i> , pay- able <i>January</i> 20 next, including the three Days of Grace	1000	—	—
4	<i>William Baker</i> , Esq. Dr. to Sundry Accompts £466 4 0			
3	viz. To Cash paid him.....	463	17	4
7	To Profit and Loss gain'd by prompt } Payment	2	6	8
		466	4	—
11	<i>James Severn's</i> Accompt in Comp. Dr. to his Accompt Current	£266	18	0
11	For his Half of the abovesaid Thread.....	266	18	—
	31			
7	House Expenses Dr. to Cash	£22	8	4
3	Paid sundry Charges this Month, as per Book of House- Expenses	22	8	4

The End of the Second Journal.

THE LEDGER.

THE ALPHABET TO THE LEDGER.

A.		E.		I.	
Allen James	6	Evans William	12	Johnson Sir Robert ..	3
Angel William	8			Johnson Thomas	5
Adams John	8			James Ship	6
Annuity Bank	9			Insurance	9
Annuity Old South Sea	10			Jackſon James	12
				Jones Thomas	13
				Jolliffe's Jaques Ac-	} 13
				compt Current ..	
B.		F.		K.	
Baker William, Elq... 4		French Wine	2	Keeble Nat. of Hull..	15
Bank Annuity	9	Fairman Samuel	4		
Barbadoes, Voyage from	13				
Barbadoes, Voyage to	16				
Balance	17				
C.		G.		L.	
Cash	1	George Brandon	4	Lisbon Wine	2
Canary	1	Goods for the Ac-	} 9	Lowfield William, Esq.	4
Crape Norwich	2	compt of Abra.		Loſs and Profit	7
Commissioners of }	10	Van Schooten ..		Lamb Richard, of }	8
the Customs ..				Harwich	
Cloth Yorkſhire	15			Limons and Oranges	16
Cloth Yorkſhire, for }	15				
the Accompt of }					
Nat. Keeble					
Cadiz, Voyage from	16				
Conderil Joram	16				
D.		H.		M.	
Drugget	2	Hops	1	Marſh John	11
Duroy	2	Hammond John, Esq.	5		
		House Expences	7		
		Hart Tim. and Comp.	12		
		Herbert John	12		
		Hopewell, Ship	13		
		Hale's George Ac- }	} 14		
		compt Current . }			
		D° in Comp.	14		
		Harman William	15		

THE LEDGER.

THE ALPHABET TO THE LEDGER.

N.		R.		W.	
<i>Norwich Crape</i>	 2	<i>Reynolds Isaac</i>	 5	<i>Wine Canary</i>	 1
				<i>Wine French</i>	 2
				<i>Wine Lisbon</i>	 2
				<i>Warner William</i>	 4
O.		S.		X.	
<i>Old South Sea Annuity</i>	10	<i>Stock</i>	 1		
<i>Oranges and Limons</i>	16	<i>Sagathée</i>	 3		
		<i>Serge</i>	 3		
		<i>Ship James</i>	 6		
		<i>Smith's Samuel Ac-</i>	} 10		
		<i>compt Current .</i>			
		<i>D° in Comp.</i>	 10		
		<i>South Sea Annuity Old</i>	10		
		<i>Severn's James Ac-</i>	} 11		
		<i>compt Current .</i>			
		<i>D° in Comp.</i>	 11		
		<i>Smith John</i>	 12		
		<i>Ship Hopewell</i>	 13		
		<i>Sutton Tim. at Barbadoes</i>	13		
		<i>Sugar in Comp.</i>	 15		
P.		T.		Y.	
<i>Parsons Sir Humphry</i>	3	<i>Thread in Comp.</i>	.. 11	<i>Yorkshire Cloth</i>	 15
<i>Preston Thomas, Esq.</i>	5			<i>Yorkshire Cloth for</i>	} 15
<i>Profit and Loss</i>	7			<i>the Account of</i>	
<i>Parrot's John Ac-</i>	} 14			<i>Nat. Keeble</i>	
<i>compt Current .</i>					
<i>D° in Comp.</i>	14				
Q.		V.		Z.	
		<i>Unwin Martin</i>	 5		
		<i>Uxley Robert</i>	 6		
		<i>Voyage to Amsterdam</i>	8		
		<i>Van Hoo've's Jacob</i>	} 8		
		<i>Account Current</i>			
		<i>Van Schooten's Abra.</i>	} 9		
		<i>Account Current</i>			
		<i>Voyage to Copenhagen</i>	10		
		<i>Voyage from Barbadoes</i>	13		
		<i>Voyage to Barbadoes</i>	16		
		<i>Van Broek Jaques</i>	.. 16		
		<i>Voyage from Cadiz</i>	.. 16		

1798		Stock	Dr.	£	s.	d.
Mar. 1	I	To Sundry Accompts	—	412	10	—
	R	To Balance for my neat Estate	17	34658	11	10½
				35071	1	10½

1798		Cash	Dr.	£	s.	d.
Mar. 1	I	To Stock	1	8099	4	2½
31	—	To Sundry Accompts received this Month....	—	609	—	—
Apr. 30	—	To ditto..... ditto	—	509	7	—
May 31	—	To ditto..... ditto	—	10525	19	—
June 30	—	To ditto..... ditto	—	1171	13	—
July 31	—	To ditto..... ditto	—	13081	9	11
Aug. 31	—	To ditto..... ditto	—	3536	11	8
Sept. 30	—	To ditto..... ditto	—	2000	—	—
Oct. 31	—	To ditto..... ditto	—	2855	—	—
Nov. 30	—	To ditto..... ditto	—	415	16	11½
Dec. 31	—	To ditto..... ditto	—	1904	17	10
				44308	19	7

1798		Canary	Dr.	Pipes	£	s.	d.
Mar. 1	I	To Stock at 25 <i>l.</i> per Pipe, for.....	5	1	125	—	—
Nov. 10	R	To Profit and Loiss, gain'd by this Accompt	7	7	28	—	—
					153	—	—

1798		Hops	Dr.	Bags C. qrs. lb.	£	s.	d.
Mar. 1	I	To Stock, at 28 <i>s.</i> per C. for ..	44	132	2	0	1
Dec. 31	R	To Profit and Loiss, gain'd by this Accompt	7	7	8	15	3
					194	5	3

1798		Per Contra	Cr.	l.	s.	d.
Mar. 1	1	By Sundry Accompts	—	10925	15	4 $\frac{1}{2}$
	R	By Profit and Loss, gain'd by 10 Months trading	7	24145	6	6
				35071	1	10 $\frac{1}{4}$

1798		Per Contra	Cr.	l.	s.	d.
Mar. 31	—	By Sundry Accompts, paid away this Month ..	—	1718	15	6 $\frac{1}{2}$
Apr. 30	—	By ditto	—	1017	6	— $\frac{1}{2}$
May 31	—	By ditto	—	9857	—	5
June 30	—	By ditto	—	643	13	10
July 31	—	By ditto	—	11063	—	—
Aug. 31	—	By ditto	—	1429	2	6
Sept. 30	—	By ditto	—	2485	14	2 $\frac{1}{4}$
Oct. 31	—	By ditto	—	346	11	2
Nov. 30	—	By ditto	—	1527	13	6
Dec. 31	—	By ditto	—	1918	14	2
	R	By Balance remaining in Hand, carried to the next Books	17	12701	8	2 $\frac{1}{2}$
				44708	19	7

1798		Per Contra	Cr.	Pipes	l.	s.	d.
Mar. 20	2	By Cash, sold William Dello	1	1	30	—	—
May 17	5	By Cash, sold William Coles	1	1	30	—	—
Oct. 24	14	By John Hammond, Esq. for	1	5	30	—	—
30	15	By Brandon George, for	1	4	30	—	—
Nov. 10	16	By Cash, for	1	3	33	—	—
			5		153	—	—

1798		Per Contra	Cr.	Bags	C.	qr.	lb.	l.	s.	d.
April 5	3	By Robert Uxley, at 33s. per C. for	10	30	1	0	6	49	18	3
Oct. 28	15	By Voyage to Barbadoes, at 28s. per C. for	30	90	1	0	16	126	7	—
Nov. 10	16	By Cash, at 36s. per C. for	1	3	0	0	3	5	8	—
Dec. 31	R	By Balance, remaining unfold, at 28s. per C. for	3	9	0	0	17	12	12	—
			44	132	2	0		194	5	3

		Per Contra	Cr.		l.	s.	d.
1798			Hhds.				
Aug. 17	11	By House-Expenses, bottled off	1	7	30	—	—
Sept. 3	12	By Profit and Loss, given to <i>Wm. Warner</i>	1	7	30	—	—
22	13	By <i>James Jackson</i> at 35 <i>l.</i> per Hhd. for ..	8	12	280	—	—
			10		340	—	—

		Per Contra	Cr.		l.	s.	d.
1798			Pcs. Yds.				
Mar. 21	2	By Sir <i>R. Johnson</i> , at 3 <i>s.</i> 6 <i>d.</i> per Yard, for	20 280	3	49	—	—

may be balanced at any Time after they are all disposed of.

		Per Contra	Cr.		l.	s.	d.
1798			Hhds.				
Mar. 12	2	By Profit and Loss, lost by the bursting of	1	7	7	—	—
June 19	7	By <i>Samuel Fairman</i> , at 10 <i>l.</i> per Hhd. for	10	4	100	—	—
27	7	By Cash, at 10 <i>l.</i> 10 <i>s.</i> per Hhd. for	10	2	105	—	—
Aug. 17	11	By House-Expenses, bottled off	1	1	7	—	—
Oct. 30	15	By <i>Brandon George</i> , for	1	4	10	—	—
	R	By Balance unfold, at 7 <i>l.</i> per Hhd. for ..	2	17	14	—	—
			25		243	—	—

		Per Contra	Cr.		l.	s.	d.
1798			Pcs. Yds.				
June 28	7	By <i>Abraham Van-Schooten's</i> Accompt Current, at 4 <i>s.</i> per Yard, for	56 896	9	179	4	—

		Per Contra	Cr.		l.	s.	d.
1798			Pcs. Yds.				
June 28	7	By <i>Abraham Van-Schooten's</i> Accompt Current, at 6 <i>s.</i> 6 <i>d.</i> per Yard, for	20 300	9	97	10	—

		Sagathee		Dr.		l. s. d.		
				Pcs. Yds.				
1798	Mar. 1	1	To Stock, at 2s. 6d. per Yard, for ..	90	1080	1	135	—
		R	To Profit and Loss, gain'd by this Ac- compt			7	6	—
							141	—
								—
		Serge		Dr.		l. s. d.		
				Pcs. Yds.				
1798	Mar. 1	1	To Stock, at 1s. per Yard, for	90	1260	1	63	—
		R	To Profit and Loss, gain'd by this Ac- compt			7	2	6 8
							65	6 8
								—
		Sir Robert Johnson		Dr.		l. s. d.		
1798	Mar. 1	1	To Stock			1	30	—
	21	2	To Drugget			2	49	—
	June 8	6	To Goods for the Accompt of <i>Abraham Van- Schooten</i> , for 120 Pieces of Holland			9	360	—
	12	6	To d ^o in Part, for 100 Pieces of Long Lawn ..			9	150	—
	Aug. 6	10	To Ship <i>James</i>			6	12	19 $\frac{3}{4}$
	Nov. 20	16	To Cash paid him in Full			3	1000	—
								—
		Sir Humphry Parsons		Dr.		l. s. d.		
1798	Mar. 1	1	To Stock			1	16	—
	July 14	8	To Insurance, for my insuring 200l. on his Scarlet Cloth			9	16	—
	Sept. 5	12	To Sundry Accompts, paid him in Full			2	184	—
							216	—
								—
	Dec. 29	19	To Thread in Comp. between <i>J. Severn</i> and self, to pay in 6 Months			11	900	—

		Per Contra		Cr.				
				Pcs.	Yds.		l.	s. d.
1798								
Oct. 28	15	By Voyage to Barbadoes, at 2s. 6d. per Yard, for	20	240	16	30	—	—
Nov. 18	16	By William Baker, Esq. at 3s. per Yard for	20	240	4	36	—	—
	R	By Balance unfold, at 2s. 6d. per Yard	50	600	17	75	—	—
			90	1080		141	—	—

		Per Contra		Cr.				
				Pcs.	Yds.		l.	s. d.
1798								
Oct. 28	15	By Voyage to Barbadoes, at 1s. per Yard, for	20	280	16	14	—	—
Nov. 18	16	By Cash, at 14d. per Yard, for	20	280	3	16	6	8
	R	By Balance, unfold, at 1s. per Yard, for	50	700	17	35	—	—
			90	1260		65	6	8

		Per Contra		Cr.				
							l.	s. d.
1798								
Mar. 2	1	By Cash, received in full			1	30	—	—
	25	2 By ditto, received in full			1	49	—	—
June 18	7	By ditto, received in Part			2	360	—	—
24	7	By ditto, received in full			2	150	—	—
Aug. 23	11	By ditto, received in full			2	12	19	$\frac{1}{2}$
	26	11 By John Marsh, for a Bill payable by me to d ^o Johnson, November 17 next			11	1000	—	—

		Per Contra		Cr.				
							l.	s. d.
1798								
July 26	9	By Cash, received in Part			2	16	—	—
Aug. 14	10	By Insurance, for his Scarlet Cloth, lost in the Falcon			9	200	—	—
						216	—	—
	R	By Balance, due to me, to pay June 29 next ..			17	900	—	—

1798		William Baker, Esq.	Dr.		l.	s.	d.
Mar. 1	1	To Stock.....	1	500	—	—	—
10	2	To Ship <i>James</i> , for $\frac{1}{8}$ Part, to pay in 7 Days	6	125	—	—	—
Aug. 6	10	To ditto	6	12	19	—	$\frac{1}{4}$
Nov. 18	16	To Sagathee	3	36	—	—	—
Dec. 30	19	To Thread in Comp. between <i>James Severn</i> and self	11	533	16	—	—
—	19	To Sundry Accompts	—	466	4	—	—
				1673	19	—	$\frac{3}{4}$

1798		William Warner	Dr.				
Mar. 1	1	To Stock, to pay <i>April 30</i> next.....	1	34	7	—	—
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother <i>C. Verax</i>	7	1000	—	—	—
Oct. 6	14	To Cash, paid him in full	3	300	—	—	—
				1300	—	—	—

1798		Brandon George	Dr.				
Mar. 1	1	To Stock.....	1	32	—	—	—
Oct. 30	15	To Sundry Accompts	—	40	—	—	—
				72	—	—	—

1798		Samuel Fairman	Dr.				
Mar. 1	1	To Stock.....	1	28	—	—	—
June 19	9	To <i>Lisbon</i> Wine	2	100	—	—	—

1798		William Lowfield, Esq.	Dr.				
Mar. 1	1	To Stock.....	1	128	13	—	—
Nov. 1	15	To Cash, paid in full	3	400	—	—	—

1798	Per Contra	Cr.		l.	s.	d.
Mar. 17	2 By Cash, received in Part	1	125	—	—	—
Aug. 23	11 By ditto, received his Part of the last Charges on the Ship <i>James</i>	2	12	19	—	$\frac{3}{4}$
Dec. 9	17 By ditto, received the Principal, which he bor- rowed	3	500	—	—	—
30	19 By <i>Robert Uxley</i> , for my Note given to <i>Uxley</i> , and by him to <i>Baker</i>	6	1000	—	—	—
—	R By Balance, due to me	17	36	—	—	—
			1673	19	—	$\frac{3}{4}$

1798	Per Contra	Cr.		l.	s.	d.
Apr. 30	4 By Cash, received in full	1	34	7	—	—
July 4	8 By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and self	10	300	—	—	—
Oct. 6	14 By Cash, received my Legacy in full	3	1000	—	—	—
			1300	—	—	—

1798	Per Contra	Cr.		l.	s.	d.
Oct. 29	15 By Voyage to <i>Barbadoes</i> , for Insurance at 6 per Cent.	16	11	8	3	—
	R By Balance, due to me	17	60	11	9	—
			72	—	—	—

1798	Per Contra	Cr.		l.	s.	d.
June 16	7 By Cash, received in full	2	28	—	—	—
Nov. 4	20 By ditto, ditto	3	100	—	—	—

1798	Per Contra	Cr.		l.	s.	d.
June 23	7 By Cash, received in full	2	128	13	—	—
July 4	9 By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and self	10	400	—	—	—

1798		Thomas Johnson	Dr.		<i>l.</i>	<i>s.</i>	<i>d.</i>
Mar. 1	1	To Stock	1	256	14	3 $\frac{1}{2}$	
Nov. 7	15	To Cash, paid in Part	3	100			
24	16	To Insurance, for my insuring 300 <i>l.</i> at 6 per Cent	9	18			
Dec. 10	17	To Sundry Accompts, paid my Insurance on a Freight lost		300			
	R	To Balance due to him	17	359	2	4 $\frac{1}{4}$	
				1033	16	8	

1798		John Hammond, Esq.	Dr.				
Mar. 1	1	To Stock, to pay April 20 next	1	100			
Oct. 24	14	To Canary	1	30			
Dec. 12	17	To Sundry Accompts		850			

1798		Martin Unwin	Dr.				
Mar. 1	1	To Stock	1	381	17	6	

1798		Isaac Reynolds	Dr.				
Mar. 1	1	To Stock	1	42			
Dec. 26	18	To Oranges and Limons	16	42	10		

1798		Thomas Preston, Esq.	Dr.				
Mar. 23	2	To Sundry Accompts		90			
May 25	5	To Cash, paid James Hart, for repairing my Dwelling-House	1	17	9	6	
Sept. 20	13	To Sundry Accompts		2185	16	6	
				2203	6		

		Per Contra	Cr.		l.	s.	d.
1798							
July 4	8	By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and self	10	733	16	8	
Dec. 3	16	By Insurance, on a Freight, in the <i>John and Hannah</i> , lost	9	300	—	—	
				1033	16	8	
1798		Per Contra	Cr.				
Apr. 20	3	By Cash, received in Full	1	100	—	—	
Dec. 6	16	By ditto, ditto	3	30	—	—	
22	18	By <i>Joram Conderil</i> , of <i>Cadiz</i> , for d ^o <i>Conderil's</i> Draft on me, payable to d ^o <i>Hammond</i>	16	33	15	—	
	R	By Balance due to me	17	816	5	—	
				850	—	—	
1798		Per Contra	Cr.				
Oct. 26	15	By Cash, received in Part	3	100	—	—	
Nov. 27	16	By ditto, ditto	3	100	—	—	
Dec. 20	18	By ditto, ditto	3	100	—	—	
	R	By Balance, due to me	17	81	17	6	
				381	17	6	
1798		Per Contra	Cr.				
Dec. 24	18	By Cash, received in Full	3	42	—	—	
	R	By Balance, due to me	17	42	10	—	
1798		Per Contra	Cr.				
Mar. 1	1	By Stock, to be paid <i>May 14</i> next	1	90	—	—	
Aug. 26	11	By <i>John Marsh</i> , for a Bill payable by me to d ^o <i>Preston</i> , <i>September 17</i> next	11	2185	16	6	
Dec. 13	17	By Cash received for the Repairs of my present Dwelling-House	3	17	9	6	
				2203	6	—	

1798		Robert Uxley	Dr.	l.	s.	d.
Mar. 14	2	To Ship <i>James</i> , for $\frac{1}{8}$ Part	6	125	—	—
Apr. 5	3	To Hops	1	49	18	3
May 7	5	To Ship <i>James</i> , for his $\frac{1}{8}$ Part of Disbursements, on the said Ship	6	70	17	—
10	5	To Cash, paid in Full	1	76	14	9
				322	10	—
Aug. 6	10	To Ship <i>James</i>	6	12	19	$\frac{1}{2}$
Dec. 30	19	To <i>William Baker</i> , Esq. for my Note given to <i>Uxley</i> , and by him to <i>Baker</i>	4	1000	—	—

1798		Ship <i>James</i>	Dr.	l.	s.	d.
Mar. 4	1	To Sundry Accompts	—	1500	—	—
26	2	To Cash, paid <i>Tho. Young</i> , for Joiner's Work in Full	1	20	17	—
27	2	To ditto, paid <i>Thomas Pierce</i> for Rigging ditto	1	27	14	6
28	2	To ditto, paid <i>Dryden Smith</i> for Repairs. . ditto	1	40	8	—
30	3	To ditto, paid <i>Nat. Westall</i> for Painting. ditto	1	7	4	6
Apr. 3	3	To ditto, paid the Blockmaker's Bill. . . ditto	1	19	17	6
7	3	To ditto, paid the Ship Chandler's Bill. . ditto	1	700	13	—
27	4	To ditto, paid <i>John Jones</i> for Beef and Pork ditto	1	109	10	6
May 1	4	To ditto, paid <i>James Thatcher</i> for Bread, Flour, and Pease	1	86	18	6
2	4	To ditto, paid <i>J. Prestwick</i> for Cordage, &c. ditto	1	46	17	—
6	4	To ditto, paid <i>John Pepawell</i> for Smith's Work ditto	1	73	11	6
Aug. 6	10	To ditto, paid sundry Charges in refitting her ditto	2	207	5	—
20	R	To Profit and Loss, gain'd by the said Ship ..	7	21329	11	6
				24170	8	6

1798		James Allen	Dr.	l.	s.	d.
Mar. 9	2	To Cash, paid in Full	1	1425	—	—
May 28	6	To Insurance, on 200l. in the <i>Golden Fleece</i> , at 4 per Cent.	9	8	—	—

1798		Per Contra	Cr.		<i>l.</i>	<i>s.</i>	<i>d.</i>
Mar. 1	1	By Stock	1		322	10	—
Aug. 23	11	By Cash, received in Full	2		12	19	— $\frac{1}{4}$
26	11	By <i>John Marsh</i> , for a Bill by me payable to d ^o <i>Uxley</i> , January 17 next	11		1000	—	—

1798		Per Contra	Cr.		<i>l.</i>	<i>s.</i>	<i>d.</i>
Mar. 6	1	By Cash, received of <i>J. Herbert</i> for $\frac{1}{18}$ Part in Full	1		125	—	—
8	2	By ditto, received of Capt. <i>J. Smith</i> $\frac{1}{18}$ Part ditto	1		125	—	—
10	2	By <i>William Baker</i> , Esq. for ditto	4		125	—	—
14	2	By <i>Robert Uxley</i> for ditto	6		125	—	—
25	2	By Cash, recd. of Sir <i>R. Johnson</i> for ditto	1		125	—	—
Apr. 10	3	By ditto, recd. of <i>William Evans</i> for ditto	1		125	—	—
12	3	By ditto, recd. of <i>James Jackson</i> for ditto	1		125	—	—
14	3	By ditto, recd. of <i>Thomas Jones</i> . for ditto	1		125	—	—
May 7	5	By Sundry Accompts	—		566	16	—
20	5	By Cash for my $\frac{1}{2}$ Part of a <i>French Prize</i> recd. in Full	1		10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto .. ditto....	2		12500	—	—
Aug. 6	10	By Sundry Accompts	—		103	12	6
					24170	8	6

1798		Per Contra	Cr.		<i>l.</i>	<i>s.</i>	<i>d.</i>
Mar. 4	1	By Ship <i>James</i>	6		1425	—	—
Dec. 27	9	By Cash, received in Full	3		8	—	—

1798		Profit and Loss	Dr.		l.	s.	d.
Mar. 12	2	To Lisbon Wine, for 1 Hhd. except 6 Gallons lost	2	7	—	—	—
July 24	9	To John Adams, for a Drawback on 140l. 7s. 10d. at 8 per Cent.	8	11	4	7	—
Sept. 3	12	To French Wine, for 1 Hhd. given to William Warner	2	30	—	—	—
	R	To House-Expenses	7	337	4	10	—
	R	To Bank Annuity, lost on the Abatement of its Price, with the Brokerage	9	75	—	—	—
	R	To Insurance	9	458	—	—	—
	R	To Old S. S. Annuity, lost by the Abatement of its Price, with Brokerage	10	43	14	6	—
	R	To Stock, gain'd by 10 Months trading	1	24145	6	6	—

Note, This extraordinary Gain, made in so short a Time, may, perhaps, amaze some Readers: But if they consider that 21329l. 11s. 6d. of that Money arose by the success of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

25107 10 5

1798		House-Expenses	Dr.		l.	s.	d.
Mar. 31	3	To Cash, paid Sundry Charges this Month ..	1	33	4	6	—
Apr. 30	4	To ditto ditto	1	39	16	10	—
May 31	6	To ditto ditto	1	43	11	2	—
June 30	7	To ditto ditto	2	40	8	10	—
July 31	9	To ditto ditto	2	21	18	—	—
Aug. 17	11	To Sundry Accompts	—	37	—	—	—
	31	To Cash, paid Sundry Charges this Month ..	2	21	17	6	—
Sept. 30	14	To ditto ditto	2	22	12	6	—
Oct. 31	15	To ditto ditto	3	26	13	8	—
Nov. 30	16	To ditto ditto	3	27	13	6	—
Dec. 31	19	To ditto ditto	3	22	8	4	—

337 4 10

1798	Per Contra	Cr.	l.	s.	d.
Mar. 21	R By Drugget	2	2	6	8
23	2 By T. Preston, Esq. abated for my early Payment of 90l.	5	—	12	11½
May 14	R By Voyage to Amst. consign'd to J. Van Hoorve	8	54	13	11
June 12	6 By Goods for the Accompt of Abr. Van Schooten	9	36	8	—
24	7 By Bank Ann. for ½ a Year's Divid. on 10000l.	9	150	—	—
28	7 By Abr. Van Schooten's Acc. Cur. for Commission	9	13	13	3
—	R By Duroy	2	7	10	—
—	R By Norwich Crape	2	22	8	—
Aug. 12	R By Voyage to Copen. for my ½ of the Gain thereof	10	741	8	6
—	10 By Cath. gain'd by Johannes Scheelbasse	2	5	4	7
15	10 By W. Warner, for a Legacy left me by my Brother Verax	4	1000	—	—
20	R By Ship James	6	21329	11	6
22	11 By Cash recd. of W. Baker, Esq. ½ Yr's Int. on 500l.	2	12	10	—
Sept. 5	12 By Sir H. Parsons for a Drawback on 200l. at 6 per Ct.	3	12	—	—
7	R By Ship Hoperwell, gain'd on the Sale thereof	13	400	—	—
20	13 By Thomas Preston, abated on my Payment of 2185l. 16s. 6d.	5	—	—	6
22	R By French Wine	2	40	—	—
—	R By John Parrot's Accompt Current	14	5	19	2½
—	R By George Hale's Accompt Current	4	5	19	2½
—	R By Sugar in Comp. for my ⅓ Part gain'd	15	219	18	4½
29	14 By Old S. S. Ann. for ½ a Year's Div. on 12000l.	10	180	—	—
Nov. 10	R By Canary	1	28	—	—
Dec. 9	17 By Cash recd. of W. Baker, Esq. the Int. of 500l.	3	7	8	4
10	17 By T. Johnson, for a Drawback on 300l. at 8 per Ct.	5	24	—	—
12	R By Yorkshire Cloth	15	122	15	6
—	17 By ditto, for the Accompt of Nat. Keeble	15	8	10	—
17	18 By Tim. Hart and Co. gain'd by prompt Payment	12	4	18	—
25	18 By Bank Ann. for ½ a Year's Divid. on 10000l.	9	150	—	—
30	19 By William Baker, Esq. gain'd by prompt Payment	4	2	6	8
—	R By Thread in Co. between James Severn and self	11	415	2	6
—	R By Hops	1	8	15	3
—	R By Lisbon Wine	2	68	—	—
—	R By Sagathee	3	6	—	—
—	R By Serge	3	2	6	8
—	R By Oranges and Limons	16	19	2	10
			25107	10	5

1798	Per Contra	Cr.	l.	s.	d.
R	By Profit and Loss	7	337	4	10

			l. s. d.		
1798	Voyage to Amsterdam, consign'd to				
	Jacob Van-Hoove Dr.				
April 1	3	To Richard Lamb, of Harwich, for 100 qrs. of Wheat	8	99	8 —
24	4	To Cash, for 100 Bags of Pepper, with Charges	1	140	7 10
25	4	To ditto, paid John Adams, for insuring the afore said Pepper	8	7	— 4½
May 14	R	To Profit and Loss, gain'd by the said Voyage	7	54	13 11
				301	10 1½

1798	Richard Lamb of Harwich Dr.				
April 2	3	To William Angel, for a Draft on me, payable to d ^o Angel, or Order, May 3 next	8	99	8 —

1798	William Angel Dr.				
May 3	4	To Cash, paid in full	1	99	8 —

1798	John Adams Dr.				
May 12	6	To Voyage to Amsterdam, consign'd to J. Van Hoove, for 100 Bags of Pepper lost	8	140	7 10

1798	Jacob Van Hoove's Ac ^t . Curr ^t . Dr.				
Mar. 14	5	To Voyage to Amsterdam, Exch. at 33s. Guil. St. 4d. Flemish per £ Sterling, for	1611	3	8 161 2 3½

Bank Annuity		Dr.		<i>l.</i>	<i>s.</i>	<i>d.</i>
1798				<i>l.</i>		
May 22	5	To Cash, at 94 <i>l. per Cent.</i> and Brokerage on	10000	1	94 12	10
June 24	7	To Profit and Loss, for $\frac{1}{2}$ a Year's Dividend		7	150	—
Dec. 25	18	To ditto for ditto		7	150	—
					97 12	10

1798		Insurance	Dr.			
Aug. 14	10	To Sir <i>Humphry Parsons</i> , for his Scarlet Cloth, lost in the <i>Falcon</i>	3	200	—	—
Dec. 3	16	To <i>Thomas Johnson</i> , for a Freight in the <i>John and Hannah</i> , lost	5	300	—	—

Note, When you insure on other Mens Goods, and receive the Premium, or give Credit for it; you must make Cash, or the Person indebted, Dr. to Insurance, and Insurance Cr. by Cash, or the Person indebted: But when others insure on your Goods, and you pay

		Goods for the Accompt of Abraham Van-Schooten				Dr.			
			Rms.	Ps.	Ps. Lo				
			Paper.	Holl.	Lawn.				
1798	June 2	6	To Cash, paid Freight, Custom,						
			and other Charges, on	1000	120	100	2	196 17 6	
12	6		To Sundry Accompts for the						
			Close						
							713	2 6	
							910		

1798	A. Van-Schooten's Acc ^t . Curr ^t . Dr.			
June 28	7 To Sundry Accompts	—	696	14 9

Note, The Balance of this Account may seem something odd to the young Book keeper, and he, perhaps, may wonder how the Merchant mult come by his Mony, when A. Van-Schooten lives so far off, and the Balance so small; but it is to be observed in this Case, that Van-Schooten is the Employer; and therefore as the Merchant at London sells Goods for

Per Contra		Cr.	l. s. d.		
1798		l.			
Oct. 14	14 By Cash, received $\frac{1}{2}$ a Year's Dividend	3	150	—	—
Dec. 31	R By Balance, at $93\frac{1}{8}$ per Cent.	10000	17	9337	10
	R By d ^o for $\frac{1}{2}$ a Year's Dividend, due thereon	17	150	—	—
	R By Profit and Loss, lost by the Abatement of its Price and the Brokerage	7	75	—	—
				9712	10

Per Contra		Cr.	l. s. d.		
1798					
May 28	6 By James Allen, on 200l. at 4 per Cent. in the Golden Fleece	6	8	—	—
July 14	7 By Sir Humphry Parsons, on 200l. at 8 per Cent. on Scarlet Cloth	3	16	—	—
Nov. 24	16 By Thomas Johnson, on 300l. at 6 per Cent. on the John and Hannah	5	18	—	—
	By Profit and Loss, lost by this Accompt	7	458	—	—
				500	—
	the Premium, then you must be governed by the Circumstances, and make such Person or Thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to Amsterdam, Fol. 8.				

Per Contra		Cr.	l. s. d.		
1798					
June 5	6 By Cash, at 6s. per Ream, for 1000	2	300	—	—
8	6 By Sir Robert Johnson, at 3l. per Piece, for 120	3	360	—	—
12	6 By Sundry Accompts, at 2l. 10s. per Piece, for 100	—	250	—	—
				910	—

Per Contra		Cr.	l. s. d.		
1798					
June 12	6 By Goods for the Accompt of A. Van Schooten, for the neat Produce	9	676	14	6
	R By Balance, due to me	17	20	—	3
				696	14
	him, and makes returns to him by Commission: So whatever is defective or redundant at one Time, will easily be brought to Accompt by the Sale of the next Quantity of Goods received from, or Returns made to the said Van Schooten: and so on from Time to Time, as occasion shall happen.				

		Voyage to Copenhagen, in Co. be- tween Sam. Smith and self, each Half		Dr.		l.		s.		d.	
1798											
July 4	8	To Sundry Accompts	—			1463		9		8	
Aug. 12	—	To Samuel Smith's Account in Comp. for his Half of the Gain thereof	10			741		8		6	
12	R	To Profit and Loss, for my Half of the Gain thereof	7			741		8		6	
						2946		6		8	
1798											
July 4	8	Samuel Smith's Acc ^t . Curr ^t . Dr.									
		To his Account in Comp. for his Half of the Voyage to Copenhagen	10			731		14		10	
Aug. 12	R	To Balance, due to him	—			746		13		1	
						1478		7		11	
1798											
July 4	8	Sam. Smith's Acc ^t . in Co. Dr.									
		To his Account Current, for his Half of the Drawback on 30 Hhds. of Tobacco	10			218		3		4	
Aug. 8	13	To ditto, for his Half of the Goods sold at Co- penhagen	10			1255		—		—	
						1473		3		4	
1798											
July 4	8	Hon. Commiss ^{rs} . of the Customs Dr.									
		To Voyage to Copenhagen, in Comp. between S. Smith and self	10			436		6		8	
1798											
July 12	8	Old South Sea Annuity Dr.									
Sept. 29	14	To Cash, at $91\frac{1}{2}$ per Cent. transferred to me	2			10993		14		6	
		To Profit and Loss, for half a Year's Di- vidend	7			180		—		—	
						11173		14		6	

		Thread in Co. between J. Severn and self, each Half Dr.		l.	s.	d.
1798			lb			
July 17	9	To John Marsh, at 14s. 10d. $\frac{1}{2}$ per lb. for	5628	11	4185	16 6
23	9	To Cash, paid Charges on bringing the said Thread Home		2	17	14 6
Dec. 30	R	To James Severn's Account in Comp. for his Share of the Gain		11	415	2 6
—	R	To Profit and Loss, for my Share of ditto		7	415	2 6
					5033	16 —
1798		John Marsh, of Manchester Dr.				
Aug. 26	11	To Sundry Accounts		—	4185	16 6
1798		James Severn's Acc ^t Curr ^t Dr.				
July 17	9	To his Account in Comp. for his Half of Thread bought of J. Marsh		11	2092	18 3
23	9	To ditto, for his Half of Charges on the said Thread		11	8	17 3
	R	To Balance due to him		17	415	2 6
					2516	18 —
Note, Observe the Index under Note 2, July 28, p. 13, in the Waste Book, concerning any Partner's Ac- count Current giving Credit for his Part of Goods sold, but not paid for.						
1798		James Severn's Acc ^t in Co. Dr.				
July 28	14	To his Account Current for his Half of Thread sold T. Hart and Comp.		11	450	—
Aug. 3	14	To ditto, for ditto, sold for ready Money		11	450	—
Sept. 24	14	To ditto, for ditto, — William Evans		11	450	—
Dec. 28	19	To ditto, for ditto, — James Allen		11	450	—
29	19	To ditto, for ditto, — Sir H. Parsons		11	450	—
30	19	To ditto, for ditto, — William Baker, Esq.		11	266	18 —
					2516	18 —

Per Contra		Cr.					
		lb.					
1798							
July 28	9	By <i>Tim. Hart</i> and Comp. at 18s. per lb. for	1000	12	900	—	—
Aug. 3	10	By Cash, sold <i>A. Sanders</i> , at 18s. .. for	1000	2	900	—	—
Sept. 24	14	By Sundry Accompts, at 18s. .. for	1000	—	900	—	—
Dec. 28	19	By Cash, at 18s. .. for	1000	3	900	—	—
29	19	By <i>Sir Humphry Parsons</i> , at 18s. .. for	1000	3	900	—	—
30	19	By <i>William Baker</i> , Esq. at 17s. .. for	628	4	533	16	—
			5628		5033	16	—

Per Contra		Cr.					
1798							
July 17	9	By Thread in Comp. between <i>James Severn</i> and self, each Half.....	11	418	5	16	6

Per Contra		Cr.					
1798							
July 28	9	By his Accompt in Comp. for his Half of Thread sold <i>T. Hart</i> and Comp.	11	450	—	—	—
Aug. 3	10	By ditto, for ditto, sold for ready Mony	11	450	—	—	—
Sept. 24	14	By ditto, for ditto, sold <i>William Evans</i>	11	450	—	—	—
Dec. 28	19	By ditto, for ditto, sold <i>James Allen</i>	11	450	—	—	—
29	19	By ditto, for ditto, sold <i>Sir H. Parsons</i>	11	450	—	—	—
30	19	By ditto, for ditto, sold <i>William Baker</i> , Esq....	11	266	18	—	—
				2516	18	—	—

Per Contra		Cr.					
1798							
July 17	9	By his Accompt Current, for his Half of Thread bought of <i>John Marsh</i>	11	2092	18	3	—
23	9	By ditto, for his Half of Charges on the said Thread	11	8	17	3	—
Dec. 30	R	By Thread in Comp. for his Share of the Gain thereof	11	415	2	6	—
				2516	18	—	—

[illegible]

		Per Contra	Cr.		£	s.	d.
1798							
Oct. 1	14	By Cash, received in Part	3	300	—	—	—
Dec. 1	16	By ditto, ditto	3	300	—	—	—
	17	By Nathaniel Keeble, of Hull, for Keeble's Draft on me, payable to d ^o Hart and Comp.	15	1125	—	—	—
	R	By Balance, due to me	17	300	—	—	—
				2025	—	—	—
1798		Per Contra	Cr.				
Aug. 23	11	By Cash, received in full	2	12	19	—	$\frac{3}{4}$
1798		Per Contra	Cr.				
Aug. 23	11	By Cash, received in full	2	12	19	—	$\frac{3}{4}$
1798		Per Contra	Cr.				
Aug. 23	11	By Cash, received in full	2	12	19	—	$\frac{3}{4}$
	R	By Balance, due to me March 24th next	17	400	—	—	—
1798		Per Contra	Cr.				
Aug. 23	11	By Cash, received in full	2	12	19	—	$\frac{3}{4}$
Sept. 22	13	By Sundry Accompts	—	600	—	—	—
	R	By Balance, due to me	17	574	5	—	—
				1174	5	—	—

1798		Thomas Jones	Dr.						
Aug. 6	10	To Ship <i>James</i>		6	12	19	—	—	—
Sept. 24	14	To Thread in Comp. for a Draft on him, received of <i>William Evans</i>		11	300	—	—	—	—
27	14	To <i>Yorkshire Cloth</i>		15	425	—	—	—	—
					725	—	—	—	—
1798		Jaques Jolliffe's Acc ^t . Curr ^t	Dr.						
Aug. 8	10	To Voyage to <i>Copenhugen</i>		10	25	10	—	—	—
1798		Ship Hopewell	Dr.						
Aug. 28	11	To Cash, paid in full to <i>Andrew Collins</i>		2	1200	—	—	—	—
Sept. 7	R	To Profit and Loss, gain'd by the said Ship ..		7	400	—	—	—	—
					1600	—	—	—	—
		Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and Self, each One Third	Dr.						
1798									
Sept. 9	12	To <i>Timothy Sutton</i> , for 45 Chests of Sugar		13	167	13	5	—	—
1798		Tim. Sutton at Barbadoes	Dr.						
	R	To Balance, due to him		17	167	13	5	—	—

1798	Per Contra	Cr.		l.	s.	d.
Aug. 23	17 By Cash, received in full	2		12	19	$\frac{1}{4}$
Oct. 22	14 By Cash, received in Part	3		300	—	—
	R By Balance, due to me	17		425	—	—
				725	—	—

1798	Per Contra	Cr.		l.	s.	d.
Aug. 12	10 By Cash, received of <i>Johannes Scheelbasse</i> , in full	2		25	10	—

1798	Per Contra	Cr.		l.	s.	d.
Sept. 7	12 By Cash, received of <i>Abraham Sanders</i> , in full	2		16	00	—

1798	Per Contra	Cr.		l.	s.	d.
Sept. 15	13 By Sugar, in Comp. with <i>Parrot, Hale</i> and Self, for 45 Chests	15		167	13	$5\frac{1}{4}$

1798	Per Contra	Cr.		l.	s.	d.
Sept. 9	12 By Voyage from <i>Barbadoes</i> , in Comp. with <i>Parrot, Hale</i> and Self, for 45 Chests of Sugar	13		167	13	$5\frac{1}{4}$

1798		John Parrot's Acc ^t . Curr ^t . Dr.	l.	s.	d.
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from <i>Barbadoes</i>	14	55	17 9 $\frac{1}{4}$
	15	13 To ditto, for his $\frac{1}{3}$ of after-Charges on the abovesaid Sugar	14	22	5 6
	22	R To Profit and Loss, for his $\frac{1}{3}$ on the Sale of Sugar in Comp. at 2 <i>per Cent.</i>	7	5	19 2 $\frac{1}{4}$
	—	R To Balance, due to him	17	213	19 1 $\frac{1}{2}$
				298	1 8

1798		John Parrot's Acc ^t . in Co. Dr.	l.	s.	d.
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar, in Comp. sold	14	298	1 8

1798		George Hale's Acc ^t . Curr ^t . Dr.	l.	s.	d.
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from <i>Barbadoes</i>	14	55	17 9 $\frac{1}{4}$
	15	13 To ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5 6
	22	R To Profit and Loss, for his $\frac{1}{3}$ on the Sale of ditto Sugar, at 2 <i>per Cent.</i>	7	5	19 2 $\frac{1}{4}$
	—	R To Balance, due to him	17	213	19 1 $\frac{1}{2}$
				298	1 8

1798		George Hale's Acc ^t . in Co. Dr.	l.	s.	d.
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1 8

1798	Per Contra	Cr.			
Sept. 22	13 By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. fold	14	298	1	8

1798	Per Contra	Cr.			
Sept. 9	12 By his Accompt Current, for his $\frac{1}{3}$ of Sugar from <i>Barbadoes</i>	14	55	17	9 $\frac{1}{2}$
15	13 By ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5	6
22	R By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	4 $\frac{1}{2}$
			298	1	8

1798	Per Contra	Cr.			
Sept. 22	13 By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. fold	14	298	1	8

1798	Per Contra	Cr.			
Sept. 9	12 By his Accompt Current, for his $\frac{1}{3}$ of Sugar from <i>Barbadoes</i>	14	55	17	9 $\frac{1}{2}$
15	13 By ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5	6
22	R By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	4 $\frac{1}{2}$
			298	1	8

		Yorkshire Cloth		Dr.		l.	s.	d.
1798				Pcs.				
Sept. 11	12	To Sundry Accompts, at 7l. 10s. per Piece.						
		for	150	—	1152	4	6	
Dec. 12	R	To Profit and Loss, gain'd by this Ac						
		compt	7		122	15	6	
					1275			

		Nathaniel Keeble, of Hull		Dr.				
1798								
Dec. 17	18	To Timothy Hart and Comp. for Keeble's Draft						
		on me, payable to d ^o Hart and Comp.	12	1125	—	—	—	
	R	To Balance, due to him	17	405	5	4		
					1530	5	4	

		Yorkshire Cloth for the Acc ^t of N.		Dr.				
1798				Pcs.				
Sept. 11	12	To Cash, paid Charges in bringing home ..	50	2	11	4	8	
Dec. 12	17	To Sundry Accompts for the Clofe		—	413	15	4	
					425			

		Sugar in Co. with Parrot, Hale and		Dr.				
1798				Ch. C. qr. lb.				
Sept. 15	13	To Sundry Accompts, at 15s. Ster-						
		ling per C. with Charges, for ..	45	223 2 7	—	234	9	11½
	22	R To ditto for my two Partners Shares				439	16	8½
		of the Gain				219	18	4¼
	—	R To Profit and Loss, for my ⅓ of the				894	5	—¼
		Gain		7				

		William Harman		Dr.				
1798								
Sept. 22	13	To James Jackson, for a Draft on d ^o Harman						
		by d ^o Jackson	12	400	—	—	—	

1798	Per Contra	Cr.		l.	s.	d.
		Pcs.				
Sept. 27	14 By <i>Thomas Jones</i> , at 8 <i>l.</i> 10 <i>s.</i> per Piece, for	50	13	425	—	—
Oct. 3	14 By Cash,..... 8 <i>l.</i> 10 <i>s.</i> per Piece, for	50	3	425	—	—
Dec. 12	17 By <i>J. Hammond</i> , Esq. 8 <i>l.</i> 10 <i>s.</i> per Piece, for	50	5	425	—	—
		150		1275	—	—

1798	Per Contra	Cr.		l.	s.	d.
Sept. 11	12 By <i>Yorkshire</i> Cloth, for 150 Pieces	15		1125	—	—
Dec. 12	17 By ditto, for his own Account for the neat Proceed	15		405	5	4
				1530	5	4

1798	Per Contra	Cr.		l.	s.	d.
		Pcs.				
Dec. 12	17 By <i>John Hammond</i> , Esq. at 8 <i>l.</i> 10 <i>s.</i> per Piece, for	50	5	425	—	—

1798	Per Contra	Cr.		l.	s.	d.
		Ch. C. qrs. lb.				
Sept. 22	13 By <i>James Jackson</i> , at 4 <i>l.</i> per C. for	45	223	2	7	12
R	By Balance, for the Defect.....		17	—	—	—
				894	5	—
				894	5	—

Note 1, The great Gain made by the *Sugar* may be supposed to arise from some Accident that enhanced the Price of Sugars in general.

2. The Defect of $\frac{1}{4}$ arises from the *Gain*, the exact $\frac{1}{4}$ of which is not reducible to Money.

1798	Per Contra	Cr.		l.	s.	d.
Oct. 18	14 By Cash, received in full	3		400	—	—

1798		Voyage to Barbadoes			Dr.				
Oct. 28	15	To Sundry Accompts			—	190	4	6	
29	15	To Brandon George, for Insurance, at 6 per Cent.			4	11	8	3	
<i>Note, At Page 13, Timothy Sutton, at Barbadoes, stands Dr. to Balance in the Sum of 167l. 13s. 5½d. i. e. the Merchant stands indebted to him so much, and therefore the young Book-keeper may imagine, that as the Goods in the above Voyage are consign'd to him, that Debt is now paid: But it is to be observed, that the said Goods, though consign'd to Sutton, are not for his own Accompt and Risque, but for the Accompt and Risque of the Merchant</i>						201	12	9	
1798		Jaques Van-Broek			Dr.				
Nov. 15	16	To Jacob Van-Hooze, Exch. at 33s. 4d. per £ Sterling, for 1611 Guil. 3 Sti.			8	161	2	3½	
		Voyage from Cadiz			Dr.				
									Rials
1798									
Dec. 14	17	To Joram Conderil, Exch. at 4s. 6d. per Piece of Eight, for			1200	16	33	15	
1798		Joram Conderil, of Cadiz			Dr.				
Dec. 22	18	To John Hammond, Esq. for d ^o Conderil's Draft, payable to d ^o Hammond			5	33	15		
		Oranges and Limons			Dr.				
			Chests of Ch. Or.	Chests of Sev. Or.	Chests of Limons.				
1798									
Dec. 18	18	To Sundry Accompts..	50	50	50	—	70	1	6
		To Profit and Loss gain'd by this Accompt.				7	19	2	10
							89	4	4

1798	Per Contra	Cr.	l.	s.	d.
R	By Balance, not disposed of.....	17	201	12	9
that sent them; and in this Case, <i>Sutton</i>, when he receives the Goods, is only to sell them to the best Advantage that he can, and repay himself: And when he sends an Account of Sale, 'tis then, and not till then, that you must place that to his Account, and make him Dr. for the Overplus, or Cr. by so much as that Sale falls short of what you owed him before.					
1798	Per Contra	Cr.			
Nov. 28	16 By Cash, received in full	3	161	2	3½
1 q					
1798	Per Contra	Cr.			
Dec. 18	18 By Oranges and Limons, for 150 Chests 1200	16	33	15	—
Rials.					
1798	Per Contra	Cr.			
Dec. 14	17 By Voyage from <i>Cadiz</i> , for 150 Chests of Oranges and Limons.....	16	33	15	—
1798	Per Contra	Cr.			
Dec. 26	18 By <i>Isaac Reynolds</i> , at 17s. per Chest, for	5	42	10	—
R	By Balance, unfold ..	17	46	14	4
			89	4	4

1798

June 28

Sept. 22

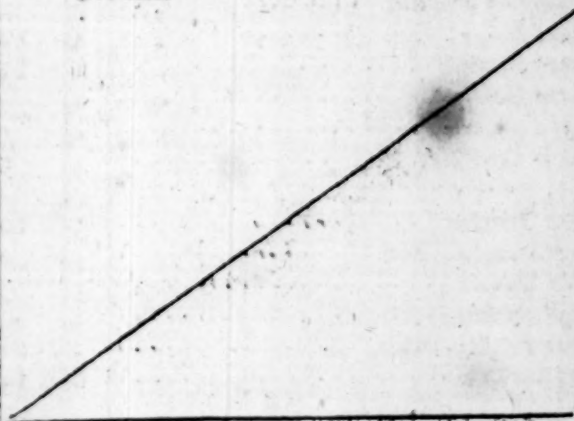


	Balance	Dr:	l.	s.	d.
R	To Abraham Van-Schooten's Accompt Current-	9	20	—	3
R	To Sugar in Comp. for a Defect	5	—	—	$\frac{1}{4}$
	To Error on the Cr. Side	17	13031	8	$2\frac{1}{2}$
R	To Cash remaining in Hand, carried to the next Books	1	12701	8	$2\frac{1}{2}$
R	To Hops unfold, at 28s per C. 3 Bags, wt. 9 C.	1	12	12	—
R	To Lisbon Wine unfold, at 7l. per Hhd. 2 Hhds.	2	14	—	—
R	To Sagathee, unfold, at 2s. 6d. per Yard, 50 Pieces, qt. 600 Yards.....	3	75	—	—
R	To Serge, unfold, at 1s. per Yard, 50 Pieces, qt. 700 Yards	3	35	—	—
R	To Sir Humphry Parsons, due to me June 29 next	3	900	—	—
R	To William Baker, Esq. due to me.....	4	36	—	—
R	To Brandon George,.... due to me.....	4	60	11	9
R	To John Hammond, Esq. due to me.....	5	816	5	—
R	To Martin Unwin, due to me.....	5	81	17	6
R	To Isaac Reynolds, due to me.....	5	42	10	—
R	To Bank Annuity, at $93\frac{1}{8}$ per Cent. 10000l...	9	9337	10	—
R	To ditto, for Half a Year's Interest due thereon	9	150	—	—
R	To Old S. S. Annuity, at $91\frac{1}{4}$ per Cent. 12000l.	10	10950	—	—
R	To Timothy Hart and Comp. due to me.....	12	300	—	—
R	To William Evans..... due to me.....	12	400	—	—
R	To James Jackson due to me.....	12	574	5	—
R	To Thomas Jones due to me.....	13	425	—	—
R	To Voyage to Barbadoes, not yet disposed of..	16	201	12	9
R	To Oranges and Limons, unfold, 50 Chests of Ch. Oranges, and 50 Chests of Sev. Oranges	16	46	14	4
			50211	15	$\frac{1}{4}$

Note, The third Line from the Top, having the Index prefix to it in the Margin, shews that it was inserted to balance the Error committed on the Cr. Side of this Accompt.

1798	Per Contra	Cr.	l.	s.	d.
Aug. 12	R By Samuel Smith's Accompt Current, due to him	10	746	13	1
Sept. 22	R By John Parrot's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
—	R By George Hale's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
Error	R By Cash, remaining in Hand, carried to the next Books	1	13031	8	2 $\frac{1}{2}$
	R By Thomas Johnson due to him	5	359	2	4 $\frac{1}{2}$
	R By James Severn's Accompt Current, due to him	11	415	2	6
	R By Timothy Sutton, at Barbadoes, .. due to him	13	167	13	5 $\frac{1}{2}$
	R By Nathaniel Keeble, of Hull, due to him	15	405	9	4
	R By Stock, for my neat Estate	1	34658	11	10 $\frac{1}{2}$

Note, The fourth Line from the Top, marked with Error in the Margin, was done on Purpose to shew the Learner how to balance it; which see on the Dr. Side.



50211	15	— $\frac{1}{2}$
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Dr. THE TRIAL BALANCE. Cr.

<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>P.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
412	10	—	Stock	1	10925	15	4½
44708	19	7	Cash	1	32007	11	4½
153	—	—	Canary	1	153	—	—
185	10	—	Hops	1	181	13	3
340	—	—	French Wine	2	340	—	—
49	—	—	Drugget	2	49	—	—
175	—	—	Lisbon Wine	2	229	—	—
179	4	—	Norwich Crape	2	179	4	—
97	10	—	Duroy	2	97	10	—
135	—	—	Sagathce	3	66	—	—
63	—	—	Serge	3	30	6	8
1601	19	—¼	Sir Robert Johnson	3	1601	19	—¼
1116	—	—	Sir Humphry Parsons	3	216	—	—
1673	19	—¼	William Baker, Esq.	4	1637	19	—¼
1334	7	—	William Warner	4	1334	7	—
72	—	—	Brandon George	4	11	8	3
128	—	—	Samuel Fairman	4	128	—	—
528	13	—	William Lowfield, Esq.	4	528	13	—
674	14	3½	Thomas Johnson	5	1033	16	8
980	—	—	John Hammond, Esq.	5	163	15	—
381	17	6	Martin Unwin	5	300	—	—
84	10	—	Isaac Reynolds	5	42	—	—
2293	6	—	Thomas Preston, Esq.	5	2293	6	—
1335	9	—¼	Robert Uxley	6	1335	9	—¼
24170	8	6	Ship James	6	24170	8	6
1433	—	—	James Allen	6	1433	—	—
48	4	7	Profit and Loss	7	25003	5	8
337	4	10	House-Expenses	7	—	—	—
301	10	1½	Voyage to Amsterdam	8	301	10	1½
99	8	—	Richard Lamb, of Harwich	8	99	8	—
99	8	—	William Angel	8	99	8	—
140	7	10	John Adams	8	140	7	10
161	2	3½	J. Van Hooe's Accompt Current	8	161	2	3½
9712	10	—	Bank Annuity	9	150	—	—
500	—	—	Insurance	9	42	—	—
910	—	—	Goods for the Accompt of A. Van Schooten	9	910	—	—
96616	12	9	Carried over.....		107396	4	2

The End of the

D^r THE TRIAL BALANCE C^r

CONTINUED.

L.	s.	d.		P.	L.	s.	d.
96616	12	9	 Brought over	—	107396	4	2
696	14	9	<i>Abraham Van Schooten's</i> Accompt Current	9	696	14	9
2946	6	8	<i>Voyage to Copenhagen in Co. bet. S. S. and self</i>	10	2946	6	8
1478	7	11	<i>Samuel Smith's</i> Accompt Current	10	1478	7	11
1473	3	4	Ditto	10	1473	3	4
436	6	8	Honourable Commissioners of the Customs	10	436	6	8
11173	14	6	Old South Sea Annuity	10	180	—	—
5033	16	—	Thread in Co.	11	5033	16	—
4185	16	6	<i>John Marsh</i>	11	4185	16	6
2101	15	6	<i>James Severn's</i> Accompt Current	11	2516	18	—
2516	18	—	Ditto	11	2516	18	—
2025	—	—	<i>Timothy Hart and Co.</i>	12	1725	—	—
12	19	— $\frac{3}{4}$	<i>John Herbert</i>	12	12	19	— $\frac{3}{4}$
12	19	— $\frac{3}{4}$	<i>John Smith</i>	12	12	19	— $\frac{3}{4}$
412	19	— $\frac{3}{4}$	<i>William Evans</i>	12	12	19	— $\frac{3}{4}$
1187	4	— $\frac{3}{4}$	<i>James Jackson</i>	12	612	19	— $\frac{3}{4}$
737	19	— $\frac{3}{4}$	<i>Thomas Jones</i>	13	312	19	— $\frac{3}{4}$
2510	—	—	<i>Jaques Joliffe's</i> Accompt Current	13	2510	—	—
1600	—	—	Ship <i>Hopewell</i>	13	1600	—	—
167	13	5 $\frac{1}{4}$	Voyage from <i>Barbadoes</i>	13	167	13	5 $\frac{1}{4}$
—	—	—	<i>Timothy Sutton, of Barbadoes</i>	13	167	13	5 $\frac{1}{4}$
298	1	8	<i>John Parrot's</i> Accompt Current	14	298	1	8
298	1	8	Ditto	14	298	1	8
298	1	8	<i>George Hale's</i> Accompt Current	14	298	1	8
298	1	8	Ditto	14	298	1	8
1275	—	—	<i>Yorkshire Cloth</i>	15	1275	—	—
1125	—	—	<i>Nathaniel Keeble, of Hull</i>	15	1530	5	4
425	—	—	<i>Yorkshire Cloth, for the Accompt of N. Keeble</i>	15	425	—	—
894	5	— $\frac{1}{4}$	Sugar in Comp.	15	894	5	— $\frac{1}{4}$
400	—	—	<i>William Harman</i>	15	400	—	—
201	12	9	Voyage to <i>Barbadoes</i>	16	—	—	—
161	2	3 $\frac{1}{2}$	<i>Jaques Van Broek</i>	16	161	2	3 $\frac{1}{2}$
33	15	—	Voyage from <i>Cadiz</i>	16	33	15	—
33	15	—	<i>Joram Conderil</i>	16	33	15	—
70	1	6	Oranges and Limons	16	42	10	—
20	—	3	Balance	17	1174	11	4
143158	4	9 $\frac{3}{4}$			143158	4	9 $\frac{3}{4}$

Second Ledger.

THE CASH-BOOK.

1798	Cash	Dr.		l.	s.	d.
Mar. 1	1 To Stock brought from the last Month	1	8099	4	2½	
2	1 To Sir Robert Johnson, received in full	3	30	—	—	
6	2 To Ship James, received in full of John Herbert for ⅙	6	125	—	—	
8	2 To Ship James, received of Capt. John Smith in full for ⅙	6	125	—	—	
17	2 To William Baker, Esq. received in Part	4	125	—	—	
20	2 To Canary, for 1 Pipe sold to William Dello ..	1	30	—	—	
25	2 To Sundry Accompts	—	174	—	—	
				8708	4	2½

1798	Cash	Dr.				
Apr. 1	— To Balance brought from the last Month	—	6989	8	7½	
10	3 To Ship James, received of William Evans, in full for ⅙	6	125	—	—	
12	3 To Ship James, received of James Jackson, in full for ⅙	6	125	—	—	
14	3 To Ship James, received of Thomas Jones, in full for ⅙	6	125	—	—	
20	3 To John Hammond, Esq. received in full	5	100	—	—	
30	4 To William Warner, received in full	4	34	7	—	
				7498	15	7½

1798	Cash	Dr.				
May 1	— To Balance brought from the last Month	—	6481	9	7½	
7	5 To Ship James, received of 7 Owners, their ⅙ of Disbursements for the said Ship	6	495	19	—	
17	5 To Canary, received of William Coles, in full for 1 Pipe	1	30	—	—	
20	5 To Ship James, received in full for my Half Part of a French Prize	6	10000	—	—	
				17007	8	7½

THE CASH-BOOK.

1798		Per Contra	Cr.	l.	s.	d.
Mar.	4	1 By Ship James paid in Part.....	6	75	—	—
	9	2 By James Allen paid in Full	6	1425	—	—
	23	2 By Thomas Preston, Esq. paid in Part.....	5	89	7	$\frac{1}{4}$
	26	2 By Ship James, paid Thomas Young in Full for Joiner's Work.....	6	20	17	—
	27	2 By Ship James, paid T. Pierce, in Full for Rigging	6	27	14	6
	28	2 By Ship James, paid Dryden Smith, in Full for Repairs	6	40	8	—
	30	3 By Ship James, paid Nathaniel Westall, in Full for Painting.....	6	7	4	6
	31	3 By House-Expenses, paid sundry Charges this Month	7	33	4	6
		R By Balance remaining in Hand, carried to the next Month	—	6989	8	$7\frac{1}{4}$
				8708	4	$2\frac{1}{2}$
1798		Per Contra	Cr.	l.	s.	d.
Apr.	3	3 By Ship James, paid the Block-maker in Full	6	19	17	6
	7	3 By Ship James, paid the Ship-chandler in Full	6	700	13	—
	24	4 By Voyage to Amsterdam, consign'd to Jacob Van Hoove	8	140	7	10
	25	4 By Voyage to Amsterdam, paid J. Adams, for insuring 100 Bags of Pepper	8	7	—	$4\frac{1}{2}$
	27	4 By Ship James, paid John Jones, in Full for Beef and Pork	6	109	10	6
	30	4 By House-Expenses, paid sundry Charges this Month	7	39	16	—
		R By Balance remaining in Hand, carried to the next Month	—	6481	9	$7\frac{1}{4}$
				7498	15	$7\frac{1}{2}$
1798		Per Contra	Cr.	l.	s.	d.
May	1	4 By Ship James, paid James Thatcher, in Full for Bread, Flour and Pease.....	6	85	18	6
	2	4 By Ship James, paid John Preswick, in Full for Cordage, &c.	6	46	17	—
	3	4 By William Angel, for Lamb's Draft on me, payable to d ^o Angel	8	99	8	—
	6	4 By Ship James, paid John Pepwell, in Full for Smith's Work	6	73	11	6
	10	5 By Robert Uxley, paid him in Full	6	76	14	9
	22	5 By Bank Annuity, at 94l. per Cent. with Brokerage	9	9412	10	—
	25	5 By Thomas Preston, Esq. paid James Hart, in Full for repairing my Dwelling House	5	17	9	6
	31	6 By House-Expenses, paid sundry Charges this Month	7	43	11	2
		R By Balance remaining in Hand, carried to the next Month	—	7150	8	$2\frac{1}{4}$
				17007	8	$7\frac{1}{4}$

1798	Cash	Dr.	l.	s.	d.
June 1	—	To Balance brought from the last Month	7150	8	2½
5	6	To Goods for the Accompt of <i>A. Van Schooten</i> , for 1000 Reams of Paper, received in Full .	9	300	—
12	6	To Goods for the Accompt of <i>A. Van Schooten</i> , for 120 Pieces of Holland, received in Part .	9	100	—
16	7	To <i>Samuel Fairman</i> , received in Full	4	28	—
18	7	To <i>Sir Robert Johnson</i> , received in Part	3	360	—
23	7	To <i>William Lowfield</i> , Esq. received in Full . .	4	128	13
24	7	To <i>Sir Robert Johnson</i> , received in Full	3	150	—
27	7	To <i>Lisbon Wine</i> , sold <i>J. Hicks</i> , received in Full	2	105	—
			8322	1	2½

1798	Cash	Dr.	l.	s.	d.
July 1	—	To Balance brought from the last Month	7678	7	4½
9	8	To Ship <i>James</i> , received in Full for my Half Part of a <i>French Prize</i>	6	12500	—
20	9	To Commissioners of the Customs, received in Full	10	436	6 8
24	9	To <i>John Adams</i> , received in Full	8	129	3 3
26	9	To <i>Sir Humphry Parsons</i> , received in Part . . .	3	16	—
			20759	17	3½

1798	Cash	Dr.	l.	s.	d.
Aug. 1	—	To Balance brought from the last Month	9696	17	3½
3	10	To Thread in Comp. between <i>J. Severn</i> and self, for 1000 <i>lb.</i> sold for present Mony	11	900	—
12	10	To Sundry Accompts	—	2520	9 2
22	11	To Profit and Loss, received Half a Year's In- terest on 500 <i>l.</i> of <i>William Baker</i>	7	12	10
23	11	To Sundry Accompts	—	103	12 6
			13233	8	11½

1798	Cash	Dr.	l.	s.	d.
Sept. 1	—	To Balance brought from the last Month	11804	6	5½
7	12	To Ship <i>Hopewell</i> , received of <i>Abraham Sanders</i> in Full	13	1600	—
22	13	To <i>James Jackson</i> , received in Part	12	200	—
24	14	To Thread in Comp. received of <i>William Evans</i> in Part	11	200	—
			13804	6	5½

1798	Per Contra	Cr.	l.	s.	d.
June 2	8 By Goods for the Account of <i>A. Van Schooten</i> , paid Freight, &c.	9	196	17	6
28	7 By <i>A. Van Schooten's</i> Account Current for sundry Accounts	9	406	7	6
30	7 By House-Expenses, paid sundry Charges this Month	7	40	8	10
R	By Balance remaining in Hand, carried to the next Month	—	7678	7	4 $\frac{1}{4}$

8322 1 2 $\frac{1}{4}$

1798	Per Contra	Cr.	l.	s.	d.
July 4	8 By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and self, each Half	10	29	13	—
12	8 By Old S. S. Annuity, for 12000 <i>l.</i> transferred to me, at 91 $\frac{1}{2}$ per Cent. and Brokerage	10	10993	14	6
23	9 By Thread in Comp. between <i>James Severn</i> and self, each Half for Charges	11	17	14	6
31	9 By House-Expenses, paid sundry Charges this Month	7	21	18	—
R	By Balance rem. in Hand, carried to the next Month	—	9696	17	3 $\frac{1}{4}$
			20759	17	3 $\frac{1}{4}$

20759 17 3 $\frac{1}{4}$

1798	Per Contra	Cr.	l.	s.	d.
Aug. 6	8 By Ship <i>James</i> , paid sundry Charges in refitting her	6	207	5	—
28	11 By Ship <i>Hopewell</i> , paid <i>Andrew Collins</i> in full ..	13	1200	—	—
31	11 By House-Expenses, paid sundry Charges this Month	7	21	17	6
R	By Balance remaining in Hand, carried to the next Month	—	11804	6	5 $\frac{1}{4}$
			13233	8	11 $\frac{1}{4}$

13233 8 11 $\frac{1}{4}$

1798	Per Contra	Cr.	l.	s.	d.
Sept. 5	12 By Sir <i>Humphry Parsons</i> , paid him in full	3	172	—	—
11	12 By <i>Yorkshire</i> Cloth, paid Charges in bringing 150 Pieces Home	15	27	4	6
11	12 By <i>Yorkshire</i> Cloth, for the Account of <i>Nathaniel Keeble</i> , for Charges	15	11	4	8
15	13 By Sugar in Comp. paid Custom and other Charges in bringing it Home	15	66	16	6 $\frac{1}{4}$
20	13 By <i>Thomas Preston</i> , Esq. paid him in full	5	2185	16	—
30	14 By House-Expenses, paid sundry Charges this Month	7	22	12	6
R	By Balance rem. in Hand, carried to the next Month	—	11318	12	3
			13804	6	5 $\frac{1}{4}$

13804 6 5 $\frac{1}{4}$

1798	Cash	Dr.	l.	s.	d.
Oct. 1	— To Balance brought from the last Month	—	113	18	12 3
14	To <i>Timothy Hart</i> and Comp. received in Part . .	12	300	—	—
3 14	To <i>Yorkshire Cloth</i> , received in full for 50 Pieces	15	425	—	—
6 14	To <i>William Warner</i> , received my Legacy in full	4	1000	—	—
10 14	To Old S. S. Annuity, received Half a Year's Dividend on 12000 <i>l.</i> due <i>Michaelmas</i> last . .	10	180	—	—
14 14	To Bank Annuity, received Half a Year's Dividend on 10000 <i>l.</i> due <i>Midsummer</i> last	9	150	—	—
18 14	To <i>William Harman</i> , received in full	15	400	—	—
22 14	To <i>Thomas Jones</i> , received in Part	13	300	—	—
26 15	To <i>Martin Unwin</i> , received in Part	5	100	—	—
			141	73	12 3

1798	Cash	Dr.	l.	s.	d.
Nov. 1	— To Balance brought from the last Month	—	138	27	1 1
4 15	To <i>Samuel Fairman</i> , received in full	4	100	—	—
10 16	To Sundry Accompts	—	38	8	—
18 16	To <i>Serge</i>	3	16	6	8
27 16	To <i>Martin Unwin</i> , received in Part	5	100	—	—
28 16	To <i>Jaques Van-Broek</i> , received in full	16	161	2	3½
			142	42	18 ½

1798	Cash	Dr.	l.	s.	d.
Dec. 1	— To Balance brought from the last Month	—	127	15	4 6½
16	To <i>Timothy Hart</i> and Comp. received in Part . .	12	300	—	—
6 16	To <i>John Hammond</i> , Esq. received in full	5	30	—	—
9 17	To Sundry Accompts	—	507	8	4
13 17	To <i>Thomas Preston</i> , Esq. received for the Repairs of my Dwelling-House	5	17	9	6
20 18	To <i>Martin Unwin</i> , received in Part	5	100	—	—
24 18	To <i>Isaac Reynolds</i> , received in full	5	42	—	—
27 19	To <i>James Allen</i> , received in full	6	8	—	—
28 19	To Thread in Comp. between <i>James Severn</i> and self	11	900	—	—
			146	20	2 4½

The End of the

1798	Per Contra	Cr.	l.	s.	d.
Oct. 6	14 By William Warner, paid him in Full	4	300	—	—
28	15 By Voyage to Barbadoes	16	19	17	6
31	15 By House-Expenses, paid sundry Charges this Month	7	26	13	8
	R By Balance remaining in Hand, carried to the next Month	—	13827	1	1

14173 12 3

1798	Per Contra	Cr.	l.	s.	d.
Nov. 1	15 By William Lowfield, Esq. paid him in Full ..	4	400	—	—
7	15 By Thomas Johnson, paid in Part	5	100	—	—
20	16 By Sir Robert Johnson, paid him in Full	3	1000	—	—
30	16 By House-Expenses, paid sundry Charges this Month	7	27	13	6
	R By Balance remaining in Hand, carried to the next Month	—	12715	4	6½

14242 18 ½

1798	Per Contra	Cr.	l.	s.	d.
Dec. 10	7 By Thomas Johnson, paid my Insurance on a Freight lost	5	276	—	—
17	18 By Timothy Hare and Comp. paid them	12	1120	2	—
18	18 By Oranges and Limons, paid Freight, Custom, &c.	16	36	6	6
30	19 By William Baker, Esq. paid him in Full	4	463	17	4
31	19 By House-Expenses, paid sundry Charges this Month	7	22	8	4
	R By Balance remaining in Hand, carried to the next Month	—	12701	8	2½

14620 2 4½

Second Cash-Book.

THE BOOK OF HOUSE-EXPENSES.

		House-Expenses Dr. to Cash.					
		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1798							
Mar.	1	For a Scrubbing-brush	0	1	0		
	2	mending a pair of Bellows	0	0	6		
	3	a new Tea-kettle	0	7	6		
	4	mending the Crane, and 3 Hooks .	0	5	0		
		Fish	0	2	6		
	6	3 Washing-tubs	0	9	0		
	7	tinning a large Pot and 4 Saucepans	0	4	8		
						1	10 2
	9	a Goose and 2 Ducks	0	6	0		
	10	a Turkey	0	6	0		
	11	the Baker's Bill	0	19	8		
		the Butcher's Bill	6	1	6		
		3lb. of Sauſages	0	1	6		
	13	a Peck of Oyſters	0	3	0		
	14	a Peck of Onions	0	0	6		
						7	18 2
		a new Fire-shovel and Tongs	0	8	6		
	16	a large Stew-pan	0	8	6		
	17	the Apothecary's Bill	3	10	0		
		a Load of Hay	1	10	0		
	19	a Load of Straw	1	0	0		
	20	the Farrier's shoeing Whitefoot ..	0	2	6		
	24	curing the Coachman's broken Shin	1	1	0		
		mending the Clock	0	10	6		
						8	11 0
	23	a new Jack-line	0	2	0		
	24	the Cook's Bill	0	17	6		
		a Turbot	0	10	6		
	26	a Dozen large Eels	0	7	6		
	27	a Dozen Limons	0	1	6		
	28	a Firkin of Butter	1	8	0		
	29	a Cheſhire Cheeſe, wt. 50lb. at 4d.					
		per lb.	0	16	8		
		the Baker's Bill	1	1	6		
	31	a Quarter's Rent	10	0	0		
						15	5 2
						33	4 6

Note, A Continuation of the House-Expenses is needless; ſince enough has been ſaid already to inform the Judgment of the Learner concerning the Nature of ſuch a Book: the reſt may eaſily be ſuppoſed.

The End of the ſecond Book of Houſe-Expenses.

A
SYNOPSIS,
OR COMPENDIUM
OF
MERCHANTS ACCOMPTS:
CONTAINING
PARTICULAR RULES
FOR THE TRUE STATING OF
DEBTOR & CREDITOR,
In all the Cases that can happen in the whole Course
OF A
MERCHANT'S DEALING.

The Accompts of Merchants are of three Sorts, *viz.*

- I. PROPER; wherein the Merchant trades by and for himself; which is either *Domestic, i. e.* Inland and at Home; or *Foreign, i. e.* Abroad.
- II. FACTORAGE; wherein the Merchant acts as a *Factor* in Commission, for one that employs him; and this also is either *Domestic* or *Foreign*.
- III. IN COMPANY; wherein two or more Merchants join together in Trade; and have each a Share of the Gain, or bear a Share of the Loss, in Proportion to his Share in the Stock, as is taught in the Rules of *Fellowship*.

I. OF PROPER ACCOMPTS.

I. DOMESTIC.

In receiving and paying Mony.

CASE 1. When an Inventory is taken of the ready Mony, Goods, Voyages, and Debts belonging or owing to me;

Rule, Dr. those several Parcels and Parties, Cr. Stock or Principal.

CASE 2. When an Inventory is taken of the Debts owing by me;

Rule, Dr. Stock or Principal, Cr. the several Parties to whom the same are due.

CASE 3. When Mony is received of one Man for the Use of another, or for his own Use;

Rule, Dr. Cash, Cr. the Person for whose Use it is received. The same when Mony is received for Goods formerly sold.

CASE 4. When Mony is paid to one Man for the Use of another, or for his own Use.

Rule, Dr. the Person for whose Use it is paid, Cr. Cash. The same when Mony is paid for Goods formerly bought.

CASE 5. When Mony is lent;

Rule, Dr. the Borrower for the Principal, Cr. Cash.

CASE 6. When Mony is borrowed;

Rule, Dr. Cash, Cr. the Lender for the Principal.

CASE 7. When Interest is received for Mony lent;

Rule, Dr. Cash, Cr. Profit and Loss. The same for prompt Payment received.

CASE 8. When Interest is become due to me, and booked before received;

Rule, Dr. the Person who owes it, Cr. Profit and Loss.

CASE 9. When Interest is paid for Mony taken up;

Rule, Dr. Profit and Loss, Cr. Cash. The same for prompt Payment paid.

CASE 10. When Interest is become due from me to another, and booked before paid;

Rule, Dr. Profit and Loss, Cr. the Person to whom it is due.

CASE 11. When Charges are paid on Goods in my own Possession;

Rule, Dr. those Goods, Cr. Cash.

CASE 12. When Charges are paid on petty Disbursements in Trade;

Rule, Dr. Charges of Merchandize, Cr. Cash.

CASE 13. When Charges are paid on House-Keeping, and all Expenses thereunto belonging;

Rule, Dr. Profit and Loss, or House-Expenses, Cr. Cash.

CASE 14. When India Stock, Bank Stock, South Sea Stock, or Annuity is bought;

Rule, Dr. such Stock or Annuity, Cr. Cash. The same if there be a Call of 5l. &c. per Cent. upon my Share in any Capital Stock.

CASE 15. When Interest is become due to me on such Stock or Annuity, and booked before received;

Rule, Dr. that Stock or Annuity, Cr. Profit and Loss.

CASE 16. When India Stock, Bank Stock, South Sea Stock, or Annuity is sold;

Rule, Dr. Cash, Cr. such Stock or Annuity.

CASE 17. When my Debtor compounds with me, and I receive Part of the Debt for the Whole;

Rule, Dr. Cash for what I receive, Dr. Profit and Loss for what I lose, Cr. the Person by Sundry Accompts, who compounds, for the whole Debt.

Case

Case 18. When I compound with my Creditor, and pay him Part of the Debt for the Whole;

Rule, Dr. the Person who receives, to sundry Accompts for the Whole, Cr. Cash for what I pay, Cr. Profit and Loss for what is abated.

Case 19. When a Legacy is bequeathed to me;

Rule, Dr. the Executor, Cr. Profit and Loss.

Case 20. When a Legacy is received;

Rule, Dr. Cash, Cr. the Executor. If received before entered, Dr. Cash, Cr. Profit and Loss.

Case 21. When I receive a Legacy for the Use of another, myself being the Executor;

Rule, Dr. Cash, Cr. the Legatee.

Case 22. When I pay a Legacy for the Use of another, myself being the Executor;

Rule, Dr. the Legatee, Cr. Cash.

Case 23. When I receive Money by Assignment;

Rule, Dr. Cash, Cr. the Assignor.

Case 24. When I give an Assignment or Order on my Debtor to my Creditor;

Rule, Dr. the Person to whom the Assignment is given, Cr. the Person upon whom the same Assignment is charged.

Case 25. When I pay Money to another, by the Assignment or Order of my Creditor;

Rule, Dr. the Person who makes the Assignment, Cr. Cash.

Case 26. When I receive a Promissory Note in Payment, and Book it;

Rule, Dr. the Drawer or Endorser of that Note, Cr. the Person of whom you receive it in Payment.

Case 27. When I deliver the said Note in Payment afterward;

Rule, Dr. the Person who receives it, Cr. the said Drawer or Endorser.

Case 28. When I pay Charges on House-keeping, and all Expenses thereunto belonging;

Rule, Dr. Profit and Loss, Cr. Cash.

In buying and selling Goods.

Case 29. When I buy Goods for present Money;

Rule, Dr. the Goods bought, Cr. Cash. The same with Lottery Tickets, which may be esteemed as Goods.

Case 30. When I buy Goods for Time, *i. e.* on Trust;

Rule, Dr. the Goods, Cr. the Seller. The same when several Payments are to be made by me, only mentioning in the Journal the several Times of Payment. The same also when Goods are taken in lieu of a Debt, either in Part or in the Whole.

Case 31. When I require an Abatement on Goods bought on Time, after they are book'd, on the Account of Defect;

Rule, Dr. the Seller for the Abatement, Cr. the Goods bought. If the Account of Goods be closed, Dr. the Seller, Cr. Profit and Loss.

Case 32. When I buy Goods for Part ready Money, and Part Trust;

Rule, Dr. the Goods, Cr. the Seller for the Whole. Then Dr. the Seller for what I pay, Cr. Cash for the same Sum. Or, Dr. the Goods to Sundry Accompts, Cr. Cash for what I pay, and Cr. the Seller for what remains unpaid.

Case 33. When I buy Goods for Part ready Money, Part Trust, and Part by Assignment;

Rule, Dr. the Goods to sundry Accompts, Cr. Cash for what I pay, Cr. the Person whose Bill I have Assign'd, and Cr. the selling Man for the rest.

Case 34. When I sell Goods for present Money;

Rule, Dr. Cash, Cr. the Goods. The same with Lottery Tickets, which may be esteemed as Goods.

Case 35. When I sell Goods for Time, *i. e.* on Trust;

Rule, Dr. the Buyer, Cr. the Goods. The same when several Payments are to be made to me, only mentioning in the Journal the several Times of Payment. The same also when Goods are sold in lieu of a Debt, either in Part, or in the Whole.

Case 36. When I make an Abatement on Goods sold on Time, after they are booked, on the Accompt of Defect;

Rule, Dr. the Goods for the Abatement, Cr. the Buyer. If the Accompt of Goods be closed, Dr. Profit and Loss, Cr. the Buyer.

Case 37. When I sell Goods for Part ready Money, and Part Trust;

Rule, Dr. the Buyer for the Whole, Cr. the Goods: Then Dr. Cash for what I receive, Cr. the Buyer for the same Sum. Or Dr. Cash for the Money received, Dr. the Buyer for what remains unpaid, Cr. the Goods by Sundry Accompts for the Whole.

Case 38. When I sell Goods for Part ready Money, Part Trust, and Part by Assignment.

Rule, Dr. Cash for what is received, Dr. the Person on whom I have taken the Assignment, Dr. the Buyer for the rest, Cr. the Goods by Sundry Accompts for the Whole.

Case 39. When I buy several Sorts of Goods for ready Money;

Rule, Dr. each of them for its respective Value, Cr. Cash by Sundry Accompts for the Whole.

Case 40. When I buy several Sorts of Goods upon Trust;

Rule, Dr. each of them for its respective Value, Cr. the Seller by Sundry Accompts for the Whole.

Case 41. When I sell several Sorts of Goods for ready Money;

Rule, Dr. Cash to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

Case 42. When I sell several Sorts of Goods on Trust;

Rule, Dr. the Buyer to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

Case 43. When I want Rebate to be made on the present Payment of Money, for Goods bought upon Time;

Rule, Dr. the Seller to Sundry Accompts for the whole Sum, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Rebate.

Note, This is supposed to happen a Day or two after the Goods are bought and booked.

Case 44. When I make Rebate on the present receiving of Money for Goods sold upon Time;

Rule, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum rebated, Cr. the Buyer, by Sundry Accompts for the whole Sum.

Note, This is supposed to happen a Day or two after the Goods are sold and booked.

Case 45. When I buy Goods of a Debtor, for a Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Money presently;

Rule, Dr. the Goods to sundry Accompts for the whole Sum, Cr. the Seller for so much as his Debt was, Cr. Cash for the Overplus.

Note, If several Sorts of Goods had been bought, and the Overplus return'd by me, then First, Dr. each Sort for its respective Value, Cr. the Seller by Sundry Accompts for their whole Value: Secondly, Dr. the Seller for the Overplus paid back, Cr. Cash for the same Sum.

Case

Case 46. When I sell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus is returned to me in Money presently ;

Rule, Dr. the Buyer for so much as was owing to him, Dr. Cash for the Overplus received, Cr. the Goods sold by Sundry Accounts for the whole Sum.

Note, If several Sorts of Goods had been sold, and the Overplus returned to me, then First,

Dr. the Buyer to Sundry Accounts for their whole Value, Cr. each Sort for its respective Value : Secondly, Dr. Cash for so much as is received, and Cr. the Buyer for the same Sum.

Barter.

Case 47. When I give one Sort of Goods for another Sort of equal Value ;

Rule, Dr. the Goods received, Cr. the Goods delivered.

Case 48. When I give one Sort of Goods for another Sort of greater or less Value ;

Rule, First, Dr. the Person who receives my Goods, Cr. those Goods ; Secondly, Dr. the Goods received by me, Cr. the Person who delivers them.

Case 49. When I give one Sort of Goods for several other Sorts of equal Value ;

Rule, Dr. each particular Sort of Goods received for its respective Value, Cr. the Goods delivered by Sundry Accounts for the whole Value.

Case 50. When I give one Sort of Goods for several other Sorts of greater or less Value ;

Rule, First, Dr. each particular Sort of Goods received for its respective Value as above, Cr. the Seller by Sundry Accounts for the Whole : Secondly, Dr. the same Person as Buyer, and Cr. the Goods which he has bought.

Case 51. When I give several Sorts of Goods for one Sort of equal Value ;

Rule, Dr. the Goods received to Sundry Accounts for their Value, Cr. each particular Sort of Goods delivered for its respective Value.

Case 52. When I give several Sorts of Goods for one Sort of greater or less Value ;

Rule, First, Dr. the Person to Sundry Accounts, to whom the Goods are delivered for their whole Value, Cr. those Goods severally for their respective Sums : Secondly, Dr. the Goods received, Cr. the Seller.

Case 53. When I give several Sorts of Goods for several other Sorts, either of equal, or greater or less Value ;

Rule, First, Dr. each particular Sort of Goods received for its respective Value, Cr. the Seller of them by Sundry Accounts for the whole Value : Secondly, Dr. the same Person, as Buyer of the Goods delivered to him, to Sundry Accounts for the whole Value of them, Cr. each particular Sort for its respective Value.

Case 54. When I sell Goods of one Sort for Part Goods of another Sort, and Part ready Money ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Cr. the Goods sold by Sundry Accounts for their Value.

Case 55. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, and Part Time ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for the rest, Cr. the Goods sold by sundry Accounts for their Value.

Case 56. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, Part Time, and Part by Affignation ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for what he owes, and Dr. the Person drawn on for his Sum, Cr. the Goods sold by Sundry Accounts for their Value.

Case 57. When I buy Goods of one Sort, for Part Goods of another Sort, and Part ready Mony ;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Mony paid.

Case 58. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Mony, and Part Time ;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Mony paid, and Cr. the selling Man for the rest.

Case 59. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Mony, Part Time, and Part by Assignment.

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Mony paid, Cr. the selling Man for what is due to him, and Cr. the Person drawn on for his Sum.

Shipping.

Case 60. When I buy a Ship for ready Mony ;

Rule, Dr. the Ship, Cr. Cash.

Note, The same for a Ship fitted out in which I have a Share.

Case 61. When I buy a Ship for Part ready Mony, and Part Time ;

Rule, Dr. the Ship to Sundry Accompts, Cr. Cash for the Mony paid, Cr. the selling Man for the rest.

Note, This is the same as *Case 32* foregoing, which see.

Case 62. When I sell a Ship for ready Mony ;

Rule, Dr. Cash, Cr. the Ship.

Case 63. When I sell a Ship for Part ready Mony and Part Time ;

Rule, Dr. Cash for the Mony received, Dr. the buying Man for what remains due, Cr. the Ship by Sundry Accompts for the Whole.

Note, This is the same with *Case 37* foregoing, which see.

Freight.

Case 64. When I receive Freight ;

Rule, Dr. Cash, Cr. the Ship.

Case 65. When I pay Freight ;

Rule, Note, This comes under the Head of *Charges of Merchandize*, as hereafter, or more properly, that particular Voyage where the Goods are consigned.

Legacy.

Case 66. When I receive a Legacy in Houses, Lands, or Goods ;

Rule, Dr. those Houses, Lands, or Goods, Cr. Profit and Loss.

Obligation.

Case 67. When I buy an Obligation of another for ready Mony ;

Rule, Dr. the Person to pay to Sundry Accompts, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Sum abated.

Case 68. When I sell an Obligation for ready Mony, but for Loss ;

Rule, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum lost, Cr. the Person to pay, by Sundry Accompts, for the whole Sum.

2. FOREIGN.

Goods.

CASE 1. When Goods are sent to Sea for my own Account, which were formerly entered in my Books ;

Rule, Dr. Voyage to ——— consign'd to ——— Cr. the Goods.

Case

Case 2. When Goods are sent to Sea for my own Accompt, which were bought for present Mony, with all Charges paid thereon.

Rule, Dr. Voyage to ——— consign'd to ——— Cr. Cash.

Case 3. When Goods are sent to Sea for my own Accompt, which were bought on Trust;

Rule, Dr. Voyage to ——— consign'd to ——— Cr. the selling Man.

Case 4. When Goods are sent to Sea for my Factor's Accompt, which were formerly entered in my Books;

Rule, Dr. Factor's Accompt Current, Cr. the Goods.

Case 5. When Goods are sent to Sea for my Factor's Accompt, which were bought for present Mony, with all Charges paid thereon;

Rule, Dr. the Factor's Accompt Current, Cr. Cash.

Case 6. When Goods are sent to Sea for my Factor's Accompt, which were bought on Trust;

Rule, Dr. Factor's Accompt Current, Cr. the selling Man.

Premium of Insurance.

Case 7. When my Goods are insured by another Person, and I pay the Premium presently;

Rule, Dr. Voyage to ——— consign'd to ——— Cr. Cash.

Case 8. When my Goods are insured by another Person, and I do not pay the Premium presently;

Rule, Dr. Voyage to ——— consign'd to ——— Cr. the Insurer.

Case 9. When I pay the Premium, upon Advice that my Goods are safely arrived;

Rule, Dr. the Insurer, Cr. Cash.

Case 10. When the Goods of another Person are insured by me, and I receive the Premium presently;

Rule, Dr. Cash, Cr. Insurance.

Case 11. When the Goods of another Person are insured by me, and I do not receive the Premium presently;

Rule, Dr. the Person whose Goods I have insured, Cr. Insurance.

Case 12. When I receive the Premium afterwards;

Rule, Dr. Cash, Cr. the paying Man.

Mony.

Case 13. When I receive a Premium with *Advance* for the Insurance of Goods formerly sent to Sea; *i. e.* if I receive the Premium in Dollars, and sell them for more, and receive the Stirling immediately;

Rule, Dr. Cash to Sundry Accompts, Cr. the Man who paid the Dollars for what he paid them at, Cr. Profit and Loss for the Gain in the Payment.

Case 14. When I sell them for Gain, and receive the Stirling sometime afterwards;

Rule, Dr. Cash for the Gain only, Cr. Profit and Loss for the same Sum.

Note, The other Part of this Cash was entered in my Books before.

Case 15. When I sell the aforesaid Dollars for more to my Creditors;

Rule, Dr. the receiving Man to Sundry Accompts, Cr. Cash for the Value of the Dollars, as they were at first received, Cr. Profit and Loss for my Gain in the Payment.

Note, If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

Case

Case 16. When I receive a Premium with *Loss*, for the Insurance of Goods formerly sent to Sea; *i. e.* if I receive the Premium in Dollars, and sell them for less, and receive the Stirling immediately;

Rule, Dr. Cash for what I sold them at, Dr. Profit and Loss for the Loss, Cr. the paying Man by Sundry Accompts for what I at first received them at.

Note, If Fraud be admitted in this Case, *i. e.* I be imposed on by him that paid them to me, it will hold good.

Case 17. When I sell them for Loss, and receive the Stirling sometime afterward;

Rule, Dr. Profit and Loss for the Loss only, Cr. Cash for the same Sum.

Note, The Value of the Dollars which I received them at was entered in my Books before.

Case 18. When I sell the aforesaid Dollars for Loss to my Creditor;

Rule, Dr. the receiving Man for what I sold them at, Dr. Profit and Loss for my Loss on the Sale, Cr. Cash by Sundry Accompts for their first Value.

Note, If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

The whole Cost of Insurance.

Case 19. When Goods of my own, that were insured, are cast away at Sea;

Rule, Dr. the Insurer, Cr. Voyage to —.

Case 20. When Goods of my own, that were not insured, are cast away at Sea;

Rule, Dr. Profit and Loss, Cr. Voyage to —.

Case 21. When the Insurance is paid to me before I enter the Circumstance in my Books;

Rule, Dr. Cash, Cr. Voyage to —.

Case 22. When the Insurance is paid to me after I have entered it;

Rule, Dr. Cash, Cr. the Insurer.

Case 23. When I hear of another Man's Goods insured by me, being cast away, and pay the Adventurer immediately;

Rule, Dr. Insurance, Cr. Cash.

Case 24. When I hear of another Man's Goods, insured by me, being cast away, and do not pay the Adventurer immediately;

Rule, Dr. Insurance, Cr. the Adventurer.

Goods wherein my Factor is concern'd for me.

Case 25. When my Factor buys Goods for my Accompt, or I send Goods to him to be disposed of for me;

Rule, Dr. such Goods in the Hands of such Factor, or else Voyage to — for Prime Cost and Charges, Cr. such Factor or Voyage.

Case 26. When those Goods are sold;

Rule, Dr. the Factor's Accompt Current, Cr. Voyage to —, or else Cr. Goods in the Hands of such Factor.

Note, An Accompt Current is that by which an Agent balances or makes even with his Employer.

Case 27. When Abatements are made on the abovesaid Goods, through Defects afterwards found;

Rule, Dr. Profit and Loss, Cr. Factor's Accompt Current.

Note, The same for bad Debts, Charges of Remittance, &c.

Case 28. When Goods of mine, in the Hands of one Factor, are sent to another Factor;

Rule, Dr. Voyage to — [the Place of the latter or receiving Factor] Cr. the former or sending Factor.

Case 29. When I receive Goods in return from my Factor;

Rule, Dr. those Goods, Cr. the Factor's Accompt Current for prime Cost and Charges, as *per* Invoice, by a double Margin for the foreign Mony, and the Stirling.

Case

Case 30. When I pay Charges on the above Goods ;
Rule, Dr. those Goods, Cr. Cash.

Mony between me and my Factor.

Case 31. When I draw Bills of Exchange upon my Factor, and receive the Contents presently ;

Rule, Dr. Cash, Cr. the Factor's Accompt Current.

Case 32. When I draw Bills of Exchange upon my Factor, and get them accepted, but not received ;

Rule, Dr. the Acceptor, Cr. the Factor's Accompt Current.

Case 33. When the Contents of such accepted Bills are received by me sometime afterwards ;

Rule, Dr. Cash, Cr. the paying Man or Acceptor.

Case 34. When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents presently ;

Rule, Dr. the Drawer, Cr. Cash.

Case 35. When I accept the Bills as above, but do not pay them presently ;

Rule, Dr. the Drawer, Cr. the Person to whom payable.

Case 36. When I pay those accepted Bills afterwards ;

Rule, Dr. the Person to whom payable, Cr. Cash.

Case 37. When I remit Mony to my Factor, for Goods by him sent to me ;

Rule, Dr. such Factor, Cr. Cash.

Case 38. When Bills of Exchange are drawn by one of my Factors on another ;

Rule, Dr. the Factor drawing, Cr. the Factor drawn on, charging and discharging in such Coin as the Bills were received and paid in.

Case 39. When Bills of Exchange are drawn by one of my Factors on another, and the Mony is remitted to me, which I receive immediately ;

Rule, Dr. Cash, Cr. the Factor drawing.

Case 40. When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Usance ;

Rule, Dr. the accepting Man, Cr. the Factor drawing.

Case 41. When I have Mony in my Hands to negotiate with, and deliver it for Bills of Exchange ;

Rule, Dr. Accompt of Exchanges, Cr. Cash.

Case 42. When I dispose of those Bills for Mony ;

Rule, Dr. Cash, Cr. Accompt of Exchanges.

Case 43. When I pay Bills of Exchange in honor of the Drawer or Indorser ;

Rule, Dr. such Drawer or Indorser to Sundry Accompts, Cr. Cash for the Principal and Charges, Cr. Profit and Loss for the Commission.

II. OF FACTORAGE ACCOMPTS.

I. DOMESTIC.

CASE 1. When I pay Charges on Goods received on Commission ;

Rule, Dr. Goods for the Accompt of — Cr. Cash.

Case 2. When I sell Goods in Commission for ready Mony ;

Rule, Dr. Cash, Cr. Goods for the Accompt of —

Case 3. When I sell Goods in Commission for Trust ;

Rule, Dr. the Buyer, Cr. Goods for the Accompt of —

Case 4. When I sell Goods in Commission for Part ready Mony, and Part Trust ;

Rule,

Rule, Dr. the Buyer for what he owes, Dr. Cash for what is received, Cr. Goods for the Account of — by Sundry Accounts.

Case 5. When I barter Goods in Commission for other Goods ;

Rule, Dr. the Goods bought, Cr. Goods for the Account of —.

Case 6. When I send Goods of my own to my Employer, with the Charges paid on shipping them ;

Rule, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the Goods sent out, Cr. Cash for the Charges.

Case 7. When I buy Goods for ready Money, and send them directly to my Employer, with the Charges paid on them ;

Rule, Dr. Goods for the Account of —, Dr. my Employer's Account Current, Cr. Cash for the Principal and Charges.

Case 8. When I buy Goods upon Trust, and send them directly to my Employer, with the Charges paid on them ;

Rule, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the Seller for their Value, Cr. Cash for the Charges.

Case 9. When Bills are drawn on me by my Employer, for Goods sold, and are payable at Usance ;

Rule, Dr. Employer's Account Current, or Goods for the Account of —, Cr. the Person presenting the Bill.

Case 10. When I pay the said Bills presently ;

Rule, Dr. the Employer's Account Current, or Goods for the Account of —, Cr. Cash.

Note 1. The same is to be observed when Money is remitted by me to my Employer, before he draws on me.

2. When Bills of Exchange are booked upon Acceptance (as sometimes it may be necessary) draw two Accounts, one of *Bills payable*, and the other of *Bills receivable*, in the *Ledger* : the former must be made Dr. to my Factor's Account Current, and the latter must be made Cr. by it.

Case 11. When Goods in Commission are all sold, how must the Account be closed ?

Rule, Dr. those Goods to Sundry Accounts, Cr. Cash, or Charges of Merchandize for the further Charges on them, as Porterage, Cartage, &c. Cr. Profit and Loss for Commission and Warehouse-room.

2. FOREIGN.

CASE 1. Goods in my Possession sent to my Factor, by Order of my Employer ;

Rule, Dr. Voyage to — consign'd to — for the Account of — (my Employer) to Sundry Accounts, Cr. Goods for the Account of — (my Employer) Cr. Cash for the Charges.

Case 2. When those Goods are insured, and I pay the Premium presently ;

Rule, Dr. Voyage to — consign'd to — for the Account of — (my Employer) Cr. Cash.

Case 3. When I do not pay the Premium till afterwards ;

Rule, Dr. Voyage to — (as above) Cr. the Insurer.

Case 4. When I receive advice from my Factor, that the Goods sent to him for my Employer are sold ;

Rule, Dr. such Factor for my Employer's Account, Cr. Voyage to — for the Account of — (my Employer.)

Case

Case 5. When my Factor informs me that he hath made an Abatement for Defects, &c. found afterwards;

Rule, Dr. Voyage to — for the Accompt of — (my Employer) Cr. such Factor for the Accompt of — (my Employer.)

Case 6. When Goods are returned to me from my Factor, for Goods sold by him for my Employer;

Rule, Dr. the Goods received for the Accompt of my Employer, Cr. that Factor for the Accompt of my Employer.

Case 7. When I pay Charges thereon;

Rule, Dr. Goods received for the Accompt of my Employer, Cr. Cash.

Case 8. When Goods returned from my Factor are consign'd directly from him to my Employer;

Rule, Dr. such Employer's Accompt Current, Cr. Factor for my Employer's Accompt.

Case 9. When Commission is due to me from my Employer, for Goods sold by my Factor;

Rule, Dr. Voyage to — for Accompt of — (my Employer) Cr. Profit and Loss.

Case 10. When I make Abatements afterwards, and for bad Debts;

Rule, Dr. Factor's Accompt Current, Cr. the Person to whom the Abatement is made, or whose Debt is lost.

Case 11. When I pay Charges on Remittances, and Postage of Letters;

Rule, Dr. Factor's Accompt Current, Cr. Cash, or Charges of Merchandize.

Note, When Goods in Commission are all sold, the Produce clear of all Charges is called the *Net Proceed*, for which Dr. Goods for the Accompt of — Cr. Factor's Accompt Current.

III. COMPANY ACCOMPTS.

1. Myself keeping the Accompt, and having the Disposal of the Goods.

CASE 1. When Goods in Company are bought by me for ready Money;

Rule, Dr. those Goods for the Cost, and Charges (if there be any) Cr. Cash: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Case 2. When Goods in Company are bought by me on Trust;

Rule, Dr. those Goods for the Cost, and Charges (if there be any) Cr. the selling Man: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Case 3. When Goods in Company are sold by me for ready Money;

Rule, Dr. Cash, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current, for his Share due from me to him.

Case 4. When Goods in Company are sold by me on Trust;

Rule, Dr. the Buyer, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. for his Share due to him as above at Case 3.

Case 5. When Goods in Company are sold to myself;

Rule, Dr. those Goods for proper Accompt, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Case 6. When Goods in Company are sold to my Partner;

Rule, Dr. his Accompt Current, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Case 7. When Goods in Company are sold by me for Part ready Mony and Part Time;

Rule, Dr. Cash for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by Sundry Accompts for the full Value: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Case 8. When Goods of my own are brought into Company;

Rule, Dr. Goods in Company, Cr. Goods proper: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his particular Share due to me.

Case 9. When the Whole is furnished by me;

Rule, Dr. Goods in Company, Cr. the selling Man if bought on Time, Cr. Cash if bought for present Mony: Then Dr. Partner's Accompt Current, &c. as above at Case 8.

Case 10. When Goods of my Partner's are brought into Company;

Rule, Dr. Goods in Company, Cr. Partner's Accompt in Company: Then Dr. Partner's Accompt Current, &c. as at Case 8.

Case 11. When the Whole is furnished by my Partner;

Rule, Dr. Goods in Company, Cr. Partner's Accompt Current for the Whole: Then Dr. Partner's Accompt Current, &c. as at Case 8.

Case 12. When Goods in Company are all sold; if there be Gain;

Rule, Dr. the Goods in Company to Sundry Accompts, Cr. Partner's Accompt in Company for his Share, Cr. Profit and Loss for my Share.

Case 13. When Goods in Company are all sold; if their be Loss.

Rule, Dr. Partner's Accompt in Company for his Share of the Loss, Dr. Profit and Loss for my Share, Cr. the Goods in Company by Sundry Accompts.

Note, After the Entries belonging to these two last Cases are made, the Accompt of Goods in Comp. and Partner's Accompt in Comp. will stand balanced.

Case 14. When Goods in Company are sent over-sea to be sold, I paying the Charges;

Rule, Dr. Voyage to — in Company to Sundry Accompts for the whole Charge, Cr. Goods in Company for their Value, Cr. Cash for the Charges: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share of Cost and Charges due to me.

Case 15. When I buy Goods for Company Accompt with ready Mony, and ship them off, paying the Charges of shipping;

Rule, Dr. Voyage in Company for the whole Charge, Cr. Cash for the same Sum: Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case 16. When I buy Goods for Company Accompt, on Trust, and ship them off before they are entered in my Ledger, paying the Charges of shipping;

Rule, Dr. Voyage to — in Company to Sundry Accompts for the whole Charge, Cr. the Seller for the prime Cost, Cr. Cash for the After-Charges: Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case 17. When I receive Goods from our Factor for Company Accompt, in return for Goods sent and sold, with Charges paid by me at the Receipt thereof;

Rule, Dr. Goods received in Company to Sundry Accompts for their prime Cost and Charges, Cr. Factor at — for Company Accompt for the Cost and Charges as per Invoice, Cr. Cash for the Charges paid at their Receipt: Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case 18. When Goods are sent from my Factor in one Place, to our Factor in another Place;

Rule, Dr. Voyage to — consign'd to our Factor, Cr. my Factor at — his Accompt Current: Then Dr. Partner's Accompt Current, &c. as at Case 14.

Case 19. When Goods are sent by our Factor in one Place, to my Factor in another Place, in Return for Goods sold for Company Account;

Rule, Dr. Voyage to — consign'd to — my Factor at — Cr. our Factor at — : Then Dr. Partner's Account in Company, Cr. his Account Current for his Share of the said Goods.

Case 20. When Goods are sold by our Factor, as per his Advice;

Rule, Dr. Factor at — his Account Current, Cr. Voyage to — in Company.

Case 21. When I receive Advice that my Factor hath afterwards made some Abatements;

Rule, Dr. Voyage to — Cr. Factor at — his Account Current.

Case 22. When I receive Money of my Partner for his Share of Goods formerly bought;

Rule, Dr. Cash, Cr. Partner's Account Current.

Case 23. When Money is remitted to me, by our Factor for Goods sold;

Rule, Dr. Cash, Cr. Factor at — his Account Current: Then Dr. Partner's Account in Company, Cr. his Account Current for his Share due to him.

Case 24. When Money is remitted to me, by our Factor for Goods sold, but payable at Usance;

Rule, Dr. the accepting Person, Cr. Factor at — his Account Current: Then Dr. Partner's Account in Company, &c. as at Case 23.

Case 25. When I pay Money on Sight of my Partner's Bill.

Rule, Dr. Partner's Account Current, Cr. Cash.

Case 26. When I give to my Creditor an Assignment on my Partner, for his Share of the Goods in Company;

Rule, Dr. the Receiver of the Assignment, i. e. my Creditor, Cr. Partner's Account Current.

2. My Partner keeping the Account, and having the Disposal of the Goods.

CASE 1. When I pay my Share in Money;

Rule, Dr. Partner's Account in Company, Cr. Cash.

Case 2. When I furnish my Share in Goods;

Rule, Dr. Partner's Account in Company, Cr. the Goods.

Case 3. When I furnish both my own and my Partner's Share;

Rule, Dr. Partner's Account in Company for my Share, Dr. Partner's Account Current for his Share, Cr. the Goods by Sundry Accounts.

Case 4. When my Partner furnishes my Share, as well as his own;

Rule, Dr. Partner's Account in Company, Cr. Partner's Account Current for my Share only.

Case 5. When my Partner sends me an Account of the Sale of Goods in Company;

Rule, Dr. Partner's Account Current, Cr. his Account in Company for my Share of the neat Proceed.

Case 6. If there be Gain on the above Sale;

Rule, Dr. Partner's Account in Company, Cr. Profit and Loss.

Case 7. If there be Loss;

Rule, Dr. Profit and Loss, Cr. Partner's Account in Company.

Case 8. When my Partner draws on me for my Share of Goods in Company, and I pay the same presently;

Rules

Rule, Dr. Partner's Accompt Current, Cr. Cash.

Case 9. When my Partner draws on me, as above, at Usance;

Rule, Dr. Partner's Accompt Current, Cr. the demanding Person.

The general Balance of the whole Ledger, in order to transfer the same into new Books.

OBSERVATION 1. All Accompts are balanced either by *Balance*, or by Profit and Loss; except Accompts in Company, which are balanced by the Goods in Partnership for my Partner's Gain, or to those Goods for his Loss thereon.

Observ. 2. When Accompts with Persons are made even by Receipts or Payments, those Accompts stand balanced already.

Observ. 3. When Accompts remain unfinished;

Case 1. If it be of Money remaining in Hand;

Rule, Dr. Accompt of Balance, Cr. Cash.

Case 2. If it be of Persons who are Debtors;

Rule, Dr. Accompt of Balance, Cr. their Accompts.

Case 3. If it be of Persons who are Creditors;

Rule, Dr. their Accompts, Cr. Balance.

Case 4. If it be of Goods, which are all sold, and there is Gain;

Rule, Dr. those Goods, Cr. Profit and Loss.

Case 5. If it be of Goods, which are all sold, and there is Loss;

Rule, Dr. Profit and Loss, Cr. those Goods.

Case 6. If it be of Goods, Part sold and Part unfold;

Rule, For what is sold Dr. and Cr. as above: For what is unfold Dr. Balance, Cr. the Goods at the prime Cost.

Note, The same when all the Goods remain unfold.

Observ. 4. The Accompt of Insurance, Charges of Merchandize, Interest, House-Expenses, &c. are all balanced by Profit and Loss.

Observ. 5. The Accompts of Profit and Loss, and Balance, are balanced by Stock, they being made Drs. to or Crs. by Stock, as their particular Balances direct.

Observ. 6. The Accompt of Stock is balanced by the several Balances of Profit and Loss, and Balance, being brought thereto.

Observ. 7. The Accompt of Balance in the old Books, will be the Inventory in the new ones.

FINIS.